

EXHIBIT A**Detailed Time Entries****STATE NOTICE AND STATE AUDIT ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	04 Mar 2025	State Notice and State Audit Assistance	Email Florida 2021 and 2022 audit response (notice of intent to make audit changes) letter to E. Seeton at Franchise Group for signature.	0.2	\$300.00	\$60.00
O'Connor, Lily	Senior	04 Mar 2025	State Notice and State Audit Assistance	Email final Florida 2021 and 2022 supporting calculations for taxable income to M. Montano at Franchise Group.	0.3	\$300.00	\$90.00
Winfrey, Kelly	Senior Manager	04 Mar 2025	State Notice and State Audit Assistance	Review final Florida 2021 and 2022 audit response (notice of intent to make audit changes) letter and email communications to E. Seeton and M. Montano.	0.3	\$650.00	\$195.00
				Total	0.8		\$345.00

IRS AUDIT ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	02 Mar 2025	IRS Audit Assistance	Prepare 30-day letter response/protest to Internal Revenue Service.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	03 Mar 2025	IRS Audit Assistance	Continued to prepare 30-day letter response/protest to Internal Revenue Service.	4.0	\$750.00	\$3,000.00
Hill, Andrea	Partner	04 Mar 2025	IRS Audit Assistance	Initial review of 30-day letter response/protest to Internal Revenue Service.	3.0	\$1,250.00	\$3,750.00
Winfree, Kelly	Senior Manager	04 Mar 2025	IRS Audit Assistance	Continued to prepare 30-day letter response/protest to Internal Revenue Service.	3.0	\$750.00	\$2,250.00
Huynh Tho vo, Le	Staff	05 Mar 2025	IRS Audit Assistance	Pulled citations from Casetext.	0.8	\$275.00	\$220.00
Wetherington, Trevor	Executive Director	06 Mar 2025	IRS Audit Assistance	Internal discussion regarding the 30-day letter response/protest to the Internal Revenue Service and cited case law. (Attendees: K. Winfree, T. Wetherington, A. Hill)	0.5	\$875.00	\$437.50
Hill, Andrea	Partner	06 Mar 2025	IRS Audit Assistance	Internal discussion regarding the 30-day letter response/protest to the Internal Revenue Service and cited case law. (Attendees: K. Winfree, T. Wetherington, A. Hill)	0.5	\$900.00	\$450.00
Wetherington, Trevor	Executive Director	06 Mar 2025	IRS Audit Assistance	Research on valuation issues regarding level of investigation.	1.2	\$875.00	\$1,050.00
Winfree, Kelly	Senior Manager	06 Mar 2025	IRS Audit Assistance	Internal discussion regarding the 30-day letter response/protest to the Internal Revenue Service and cited case law. (Attendees: K. Winfree, T. Wetherington, A. Hill)	0.5	\$750.00	\$375.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	06 Mar 2025	IRS Audit Assistance	Prepare updates to 30-day letter response/protest and review case law/citations.	2.0	\$750.00	\$1,500.00
Huynh Tho vo, Le	Staff	06 Mar 2025	IRS Audit Assistance	Pulled citations from Casetext.	0.6	\$275.00	\$165.00
Hill, Andrea	Partner	10 Mar 2025	IRS Audit Assistance	Review 30-day letter response/protest to Internal Revenue Service.	2.5	\$900.00	\$2,250.00
Hill, Andrea	Partner	11 Mar 2025	IRS Audit Assistance	Continue to review 30-day letter response/protest to Internal Revenue Service.	3.0	\$900.00	\$2,700.00
Wetherington, Trevor	Executive Director	12 Mar 2025	IRS Audit Assistance	Perform research and edit 30-day letter response/protest to Internal Revenue Service.	2.5	\$875.00	\$2,187.50
Winfree, Kelly	Senior Manager	12 Mar 2025	IRS Audit Assistance	Update 30-day letter response/protest to Internal Revenue Service based on review from team.	2.0	\$750.00	\$1,500.00
Wetherington, Trevor	Executive Director	13 Mar 2025	IRS Audit Assistance	Prepare edits to 30-day letter response/protest to Internal Revenue Service.	0.7	\$875.00	\$612.50
Wetherington, Trevor	Executive Director	13 Mar 2025	IRS Audit Assistance	Internal discussion regarding edits to the 30-day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill)	2.0	\$875.00	\$1,750.00
Hill, Andrea	Partner	13 Mar 2025	IRS Audit Assistance	Internal discussion regarding edits to the 30-day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill)	2.0	\$900.00	\$1,800.00
Winfree, Kelly	Senior Manager	13 Mar 2025	IRS Audit Assistance	Internal discussion regarding edits to the 30-day letter response/protest to the Internal Revenue Service. (Attendees: K. Winfree, T. Wetherington, A. Hill)	2.0	\$750.00	\$1,500.00
Wetherington, Trevor	Executive Director	14 Mar 2025	IRS Audit Assistance	Review edits to 30-day letter response/protest to Internal Revenue Service.	1.5	\$875.00	\$1,312.50
Hill, Andrea	Partner	14 Mar 2025	IRS Audit Assistance	Final review of edits to 30-day letter response/protest to Internal Revenue Service.	2.0	\$900.00	\$1,800.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfrey, Kelly	Senior Manager	14 Mar 2025	IRS Audit Assistance	Final updates to 30-day letter response/protest to Internal Revenue Service and upload to online portal for L. Garrow.	4.0	\$750.00	\$3,000.00
				Total	42.3		\$35,110.00

DEBT RESTRUCTURING TAX ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hsiao, Elicia	Senior Manager	04 Mar 2025	Debt Restructuring Tax Assistance	Call to discuss the contribution of Conn's to Educate in 2024. (Attendees: H. Tucker, B. Korbutt, E. Hsiao)	0.2	\$950.00	\$190.00
Tucker, Howard	Partner	04 Mar 2025	Debt Restructuring Tax Assistance	Call to discuss the contribution of Conn's to Educate in 2024. (Attendees: H. Tucker, B. Korbutt, E. Hsiao)	0.2	\$1,250.00	\$250.00
Korbutt, Brian	Partner	04 Mar 2025	Debt Restructuring Tax Assistance	Research regarding Section 165(g) (worthless stock) application to Conn's and review timeline of Conn's bankruptcy filing and court docket.	1.6	\$1,250.00	\$2,000.00
Korbutt, Brian	Partner	04 Mar 2025	Debt Restructuring Tax Assistance	Call to discuss the contribution of Conn's to Educate in 2024. (Attendees: H. Tucker, B. Korbutt, E. Hsiao)	0.2	\$1,250.00	\$250.00
Urbina, Mathew	Executive Director	05 Mar 2025	Debt Restructuring Tax Assistance	Internal status discussion on 2024 debt calculations related to the bankruptcy for tax purposes. (Attendees: B. Korbutt, M. Urbina, K. Winfree)	0.5	\$1,150.00	\$575.00
Winfree, Kelly	Senior Manager	05 Mar 2025	Debt Restructuring Tax Assistance	Internal status discussion on 2024 debt calculations related to the bankruptcy for tax purposes. (Attendees: B. Korbutt, M. Urbina, K. Winfree)	0.5	\$950.00	\$475.00
Korbutt, Brian	Partner	05 Mar 2025	Debt Restructuring Tax Assistance	Internal status discussion on 2024 debt calculations related to the bankruptcy for tax purposes. (Attendees: B. Korbutt, M. Urbina, K. Winfree)	0.5	\$1,250.00	\$625.00
Bakke, Don	Partner	06 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the documentation and conclusion of the contributions to Educate, Inc. in 2024. (Attendees: B. Korbutt, E. Hsiao, D. Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
Winfree, Kelly	Senior Manager	06 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the documentation and conclusion of the contributions to Educate, Inc. in 2024. (Attendees: B. Korbutt, E. Hsiao, D. Bakke, D. Wagler, K. Winfree)	0.5	\$950.00	\$475.00
Hsiao, Elicia	Senior Manager	06 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the contribution of Conn's to Educate in 2024 and the identifiable event. (Attendees: H. Tucker, B. Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Tucker, Howard	Partner	06 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the contribution of Conn's to Educate in 2024 and the identifiable event. (Attendees: H. Tucker, B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00
Hsiao, Elicia	Senior Manager	06 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the documentation and conclusion of the contributions to Educate, Inc. in 2024. (Attendees: B. Korbutt, E. Hsiao, D. Bakke, D. Wagler, K. Winfree)	0.5	\$950.00	\$475.00
Hsiao, Elicia	Senior Manager	06 Mar 2025	Debt Restructuring Tax Assistance	Revised the transaction memorandum for the timeline of the Conn's contribution.	0.3	\$950.00	\$285.00
Korbutt, Brian	Partner	06 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the contribution of Conn's to Educate in 2024 and the identifiable event. (Attendees: H. Tucker, B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00
Wagler, Derrick	Partner	06 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the documentation and conclusion of the contributions to Educate, Inc. in 2024. (Attendees: B. Korbutt, E. Hsiao, D. Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
Korbutt, Brian	Partner	06 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the documentation and conclusion of the contributions to Educate, Inc. in 2024. (Attendees: B. Korbutt, E. Hsiao, D. Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
Korbutt, Brian	Partner	07 Mar 2025	Debt Restructuring Tax Assistance	Call with N. Warther from Kirkland & Ellis to discuss tax models and next steps.	0.3	\$1,250.00	\$375.00
Bakke, Don	Partner	10 Mar 2025	Debt Restructuring Tax Assistance	Call to continue to discuss the contribution of Conn's to Educate and the timing of the stock worthlessness. (D. Bakke, H. Tucker, B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00
Korbutt, Brian	Partner	10 Mar 2025	Debt Restructuring Tax Assistance	Call to continue to discuss the contribution of Conn's to Educate and the timing of the stock worthlessness. (D. Bakke, H. Tucker, B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00
Hsiao, Elicia	Senior Manager	10 Mar 2025	Debt Restructuring Tax Assistance	Call to continue to discuss the contribution of Conn's to Educate and the timing of the stock worthlessness. (D. Bakke, H. Tucker, B. Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00
Tucker, Howard	Partner	10 Mar 2025	Debt Restructuring Tax Assistance	Call to continue to discuss the contribution of Conn's to Educate and the timing of the stock worthlessness. (D. Bakke, H. Tucker, B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt, Katie	Senior Manager	11 Mar 2025	Debt Restructuring Tax Assistance	Calculate estimated sales tax liability imposed on potential asset sale.	3.5	\$950.00	\$3,325.00
Korbutt, Brian	Partner	11 Mar 2025	Debt Restructuring Tax Assistance	Call with Kirkland & Ellis (A. Sexton, N. Warther) and Paul Hastings (G. Silber, K. Bagdasar) regarding restructuring plan and next steps. (EY Attendees: K. Winfree, B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00
Korbutt, Brian	Partner	11 Mar 2025	Debt Restructuring Tax Assistance	Review updated asset sale models in preparation for call with Paul Hastings tax team.	0.8	\$1,250.00	\$1,000.00
Winfree, Kelly	Senior Manager	11 Mar 2025	Debt Restructuring Tax Assistance	Call with Kirkland & Ellis (A. Sexton, N. Warther) and Paul Hastings (G. Silber, K. Bagdasar) regarding restructuring plan and next steps. (EY Attendees: K. Winfree, B. Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00
Hsiao, Elicia	Senior Manager	11 Mar 2025	Debt Restructuring Tax Assistance	Call with Kirkland & Ellis (A. Sexton, N. Warther) and Paul Hastings (G. Silber, K. Bagdasar) regarding restructuring plan and next steps. (EY Attendees: K. Winfree, B. Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00
Korbutt, Brian	Partner	12 Mar 2025	Debt Restructuring Tax Assistance	Review potential transfer tax implications of potential asset sale.	0.6	\$1,250.00	\$750.00
Korbutt, Brian	Partner	14 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding contribution of Conn's into Educate and related documentation. (Attendees: B. Korbutt, K. Winfree, E. Hsiao)	0.3	\$1,250.00	\$375.00
Winfree, Kelly	Senior Manager	14 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding contribution of Conn's into Educate and related documentation. (Attendees: B. Korbutt, K. Winfree, E. Hsiao)	0.3	\$950.00	\$285.00
Hsiao, Elicia	Senior Manager	14 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding contribution of Conn's into Educate and related documentation. (Attendees: B. Korbutt, K. Winfree, E. Hsiao)	0.3	\$950.00	\$285.00
Winfree, Kelly	Senior Manager	18 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding tax disclosures for Vitamin Shoppe purchase agreement. (Attendees: B. Korbutt, E. Hsiao, K. Winfree)	0.3	\$950.00	\$285.00
Hsiao, Elicia	Senior Manager	18 Mar 2025	Debt Restructuring Tax Assistance	Updated the transaction memorandum regarding worthless stock deduction for Conn's investment.	0.5	\$950.00	\$475.00
Hsiao, Elicia	Senior Manager	18 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding tax disclosures for Vitamin Shoppe purchase agreement. (Attendees: B. Korbutt, E. Hsiao, K. Winfree)	0.3	\$950.00	\$285.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Korbutt, Brian	Partner	18 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding tax disclosures for Vitamin Shoppe purchase agreement. (Attendees: B. Korbutt, E. Hsiao, K. Winfree)	0.3	\$1,250.00	\$375.00
Korbutt, Brian	Partner	18 Mar 2025	Debt Restructuring Tax Assistance	Review transfer tax implication for potential sale of The Vitamin Shoppe.	0.5	\$1,250.00	\$625.00
Hill, Andrea	Partner	19 Mar 2025	Debt Restructuring Tax Assistance	Call with Ducera (D. Rungta, J. Cremeans) and Kirkland & Ellis (N. Warther, M. Advani, K. Fenty) to discuss tax implications of sale of Vitamin Shoppe assets. (EY Attendees: A. Hill, B. Korbutt, E. Hsiao, K. Winfree)	0.5	\$1,250.00	\$625.00
Winfree, Kelly	Senior Manager	19 Mar 2025	Debt Restructuring Tax Assistance	Call with Ducera (D. Rungta, J. Cremeans) and Kirkland & Ellis (N. Warther, M. Advani, K. Fenty) to discuss tax implications of sale of Vitamin Shoppe assets. (EY Attendees: A. Hill, B. Korbutt, E. Hsiao, K. Winfree)	0.5	\$950.00	\$475.00
Hsiao, Elicia	Senior Manager	19 Mar 2025	Debt Restructuring Tax Assistance	Call with Ducera (D. Rungta, J. Cremeans) and Kirkland & Ellis (N. Warther, M. Advani, K. Fenty) to discuss tax implications of sale of Vitamin Shoppe assets. (EY Attendees: A. Hill, B. Korbutt, E. Hsiao, K. Winfree)	0.5	\$950.00	\$475.00
Korbutt, Brian	Partner	19 Mar 2025	Debt Restructuring Tax Assistance	Call with Ducera (D. Rungta, J. Cremeans) and Kirkland & Ellis (N. Warther, M. Advani, K. Fenty) to discuss tax implications of sale of Vitamin Shoppe assets. (EY Attendees: A. Hill, B. Korbutt, E. Hsiao, K. Winfree)	0.5	\$1,250.00	\$625.00
Korbutt, Brian	Partner	19 Mar 2025	Debt Restructuring Tax Assistance	Consider transfer tax implications of different sale scenarios.	0.7	\$1,250.00	\$875.00
Wagler, Derrick	Partner	20 Mar 2025	Debt Restructuring Tax Assistance	Questions from E. Seeton on potential disposition tax treatment.	0.5	\$1,250.00	\$625.00
Gatt, Katie	Senior Manager	20 Mar 2025	Debt Restructuring Tax Assistance	Review The Vitamin Shoppe's fixed asset detail and analyze estimated transfer tax liability.	1.9	\$950.00	\$1,805.00
Winfree, Kelly	Senior Manager	20 Mar 2025	Debt Restructuring Tax Assistance	Call to discuss future income projection and impact of step up. (Attendees: K. Winfree, B. Korbutt, E. Hsiao)	0.4	\$950.00	\$380.00
Hsiao, Elicia	Senior Manager	20 Mar 2025	Debt Restructuring Tax Assistance	Call to discuss future income projection and impact of step up. (Attendees: K. Winfree, B. Korbutt, E. Hsiao)	0.4	\$950.00	\$380.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Korbutt, Brian	Partner	20 Mar 2025	Debt Restructuring Tax Assistance	Call to discuss future income projection and impact of step up. (Attendees: K. Winfree, B. Korbutt, E. Hsiao)	0.4	\$1,250.00	\$500.00
Korbutt, Brian	Partner	20 Mar 2025	Debt Restructuring Tax Assistance	Correspondence with D. Rungta at Ducera regarding tax impact of different sale scenarios.	0.8	\$1,250.00	\$1,000.00
Gatt, Katie	Senior Manager	23 Mar 2025	Debt Restructuring Tax Assistance	Prepare real estate transfer tax lease analysis.	1.5	\$950.00	\$1,425.00
Hsiao, Elicia	Senior Manager	23 Mar 2025	Debt Restructuring Tax Assistance	Prepare response to transfer tax question.	0.3	\$950.00	\$285.00
Wasser, Michael	Executive Director	24 Mar 2025	Debt Restructuring Tax Assistance	Review application/limitations to Iowa's occasional sale exemption.	0.5	\$1,150.00	\$575.00
Blahnik, Rudy	Executive Director	24 Mar 2025	Debt Restructuring Tax Assistance	Review Kansas guidance on liquidations for purposes of the sales tax calculation.	0.2	\$1,150.00	\$230.00
Lowman, Kathryn	Senior	24 Mar 2025	Debt Restructuring Tax Assistance	Research occasional sales tax exemption research for states Alaska through Mississippi.	3.5	\$600.00	\$2,100.00
Sylvester, Bryan	Senior Manager	24 Mar 2025	Debt Restructuring Tax Assistance	Minnesota state sales tax review for the Vitamin Shoppe sale.	0.3	\$950.00	\$285.00
Hsiao, Elicia	Senior Manager	24 Mar 2025	Debt Restructuring Tax Assistance	Response to The Vitamin Shoppe transfer tax question from Franchise Group advisors.	0.7	\$950.00	\$665.00
Cagnina, Christine	Executive Director	25 Mar 2025	Debt Restructuring Tax Assistance	Assist with realty transfer tax analysis for the Vitamin Shoppe.	1.0	\$1,150.00	\$1,150.00
Wasser, Michael	Executive Director	25 Mar 2025	Debt Restructuring Tax Assistance	Vermont and Wisconsin sales and use tax asset transfer risk analysis and evaluation of various potential exemptions including occasional sale.	1.0	\$1,150.00	\$1,150.00
Kooiker, Darcy	Executive Director	25 Mar 2025	Debt Restructuring Tax Assistance	Reviewed Washington tax bankruptcy issue.	0.3	\$1,150.00	\$345.00
Guerino, Frank	Executive Director	25 Mar 2025	Debt Restructuring Tax Assistance	New Jersey and New York sales tax analysis, research and response regarding bankruptcy related liquidation.	1.2	\$1,150.00	\$1,380.00
Cook, Ali	Senior Manager	25 Mar 2025	Debt Restructuring Tax Assistance	Research for Nevada occasional sale question.	0.3	\$950.00	\$285.00
Lowman, Kathryn	Senior	25 Mar 2025	Debt Restructuring Tax Assistance	Research occasional sales tax exemption research for states Missouri through Wyoming.	3.4	\$600.00	\$2,040.00
Korbutt, Brian	Partner	25 Mar 2025	Debt Restructuring Tax Assistance	Review The Vitamin Shoppe transfer tax question.	0.3	\$1,250.00	\$375.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt, Katie	Senior Manager	25 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the Vitamin Shoppe's transfer tax estimate. (Attendees: E. Harvey, K. Winfree, E. Hsiao, K. Gatt)	0.4	\$950.00	\$380.00
Hsiao, Elicia	Senior Manager	25 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the Vitamin Shoppe's transfer tax estimate. (Attendees: E. Harvey, K. Winfree, E. Hsiao, K. Gatt)	0.4	\$950.00	\$380.00
Winfree, Kelly	Senior Manager	25 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the Vitamin Shoppe's transfer tax estimate. (Attendees: E. Harvey, K. Winfree, E. Hsiao, K. Gatt)	0.4	\$950.00	\$380.00
Harvey, Elizabeth	Partner	25 Mar 2025	Debt Restructuring Tax Assistance	Internal discussion regarding the Vitamin Shoppe's transfer tax estimate. (Attendees: E. Harvey, K. Winfree, E. Hsiao, K. Gatt)	0.4	\$1,250.00	\$500.00
Keefe, Michael	Senior Manager	25 Mar 2025	Debt Restructuring Tax Assistance	Connecticut question on occasional sales.	0.5	\$950.00	\$475.00
McPhail, Ashley	Manager	25 Mar 2025	Debt Restructuring Tax Assistance	Respond to North Carolina sales and use question.	0.5	\$850.00	\$425.00
Hsiao, Elicia	Senior Manager	25 Mar 2025	Debt Restructuring Tax Assistance	Draft response to transfer tax question from Kirkland & Ellis and Ducera.	1.9	\$950.00	\$1,805.00
Cook, Ali	Senior Manager	26 Mar 2025	Debt Restructuring Tax Assistance	Research for Nevada occasional sale question.	0.2	\$950.00	\$190.00
Thomason, Todd	Manager	26 Mar 2025	Debt Restructuring Tax Assistance	Respond to Missouri occasional sale exemption and liquidation question.	1.2	\$850.00	\$1,020.00
Hsiao, Elicia	Senior Manager	26 Mar 2025	Debt Restructuring Tax Assistance	Updated the Conn's transaction memorandum regarding worthless stock deduction.	1.5	\$950.00	\$1,425.00
Cook, Ali	Senior Manager	27 Mar 2025	Debt Restructuring Tax Assistance	Respond to Nevada occasional sale question.	0.4	\$950.00	\$380.00
Cagnina, Christine	Executive Director	27 Mar 2025	Debt Restructuring Tax Assistance	Assist with realty transfer tax analysis.	1.5	\$1,150.00	\$1,725.00
Korbitt, Brian	Partner	28 Mar 2025	Debt Restructuring Tax Assistance	Review The Vitamin Shoppe's proposed purchase price allocation methodology.	0.7	\$1,250.00	\$875.00
Cagnina, Christine	Executive Director	28 Mar 2025	Debt Restructuring Tax Assistance	Assist with realty transfer tax analysis.	1.0	\$1,150.00	\$1,150.00
Korbitt, Brian	Partner	31 Mar 2025	Debt Restructuring Tax Assistance	Review The Vitamin Shoppe transfer tax question.	0.3	\$1,250.00	\$375.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hsiao, Elicia	Senior Manager	31 Mar 2025	Debt Restructuring Tax Assistance	Continued to draft the memorandum discussing Conn's worthless stock deduction.	0.7	\$950.00	\$665.00
				Total	53.1		\$53,770.00

VALUATION ASSISTANCE - IMPAIRMENT

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lewis, Jason	Staff	03 Mar 2025	Impairment	Made edits to the executive report slides for Pet Supplies Plus and Vitamin Shoppe.	3.5	\$250.00	\$875.00
Anwer, Sarah	Senior	03 Mar 2025	Impairment	Prepared draft responses to diligence questions for Deloitte for Pet Supplies Plus and Vitamin Shoppe.	3.0	\$400.00	\$1,200.00
Yuan, Kris	Staff	03 Mar 2025	Impairment	Reviewed executive report slides for Buddy's and provided comments.	0.8	\$250.00	\$200.00
Summers, Caroline	Staff	03 Mar 2025	Impairment	Made edits to the executive report slides for Buddy's.	3.0	\$250.00	\$750.00
Lowe, Chade	Senior Manager	03 Mar 2025	Impairment	Reviewed email from J. Arsenault at Franchise Group which included initial questions from Deloitte's valuation specialists on the reporting unit valuations.	0.1	\$600.00	\$60.00
Lewis, Jason	Staff	04 Mar 2025	Impairment	Reviewed diligence questions from Deloitte for Pet Supplies Plus and Vitamin Shoppe and prepared initial draft responses.	3.5	\$250.00	\$875.00
Summers, Caroline	Staff	04 Mar 2025	Impairment	Reviewed diligence questions from Deloitte for Buddy's and prepared initial draft responses.	3.5	\$250.00	\$875.00
Yuan, Kris	Staff	04 Mar 2025	Impairment	Reviewed diligence question responses prepared by C. Summers for Buddy's and made edits.	3.0	\$250.00	\$750.00
Summers, Caroline	Staff	05 Mar 2025	Impairment	Prepared supporting workpapers for draft diligence responses to Deloitte for Buddy's.	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	05 Mar 2025	Impairment	Reviewed edits on the Buddy's executive report slides.	0.5	\$250.00	\$125.00
Lowe, Chade	Senior Manager	05 Mar 2025	Impairment	Reviewed and edited draft responses to Deloitte valuation specialist questions for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe)	0.3	\$600.00	\$180.00
Anwer, Sarah	Senior	05 Mar 2025	Impairment	Prepared draft responses to diligence questions for Deloitte for Pet Supplies Plus and Vitamin Shoppe.	4.0	\$400.00	\$1,600.00
Anwer, Sarah	Senior	05 Mar 2025	Impairment	Reviewed and made edits to executive summary for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe)	2.0	\$400.00	\$800.00
Lewis, Jason	Staff	05 Mar 2025	Impairment	Prepared supporting workpapers for draft diligence responses to Deloitte for Pet Supplies Plus and Vitamin Shoppe.	0.5	\$250.00	\$125.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lowe, Chade	Senior Manager	06 Mar 2025	Impairment	Reviewed and edited draft responses to Deloitte valuation specialist questions for Pet Supplies Plus and The Vitamin Shoppe.	0.5	\$600.00	\$300.00
Lowe, Chade	Senior Manager	07 Mar 2025	Impairment	Reviewed and edited draft responses to Deloitte valuation specialist questions for Buddy's.	1.0	\$600.00	\$600.00
Lowe, Chade	Senior Manager	07 Mar 2025	Impairment	Internal discussion regarding financial accounting, valuation and tax open items. (Attendees: C. Lowe, K. Winfree, G. Leno, S. Deravin)	0.6	\$600.00	\$360.00
Lewis, Jason	Staff	10 Mar 2025	Impairment	Prepared additional supporting workpapers for draft diligence responses to Deloitte and updated diligence responses for Pet Supplies Plus and the Vitamin Shoppe.	1.5	\$250.00	\$375.00
Summers, Caroline	Staff	10 Mar 2025	Impairment	Updated responses to diligence questions from Deloitte for Buddy's	2.5	\$250.00	\$625.00
Summers, Caroline	Staff	10 Mar 2025	Impairment	Performed sensitivity analyses to support our answers to diligence questions for Buddy's.	1.0	\$250.00	\$250.00
Yuan, Kris	Staff	10 Mar 2025	Impairment	Updated responses to diligence questions from Deloitte for Buddy's.	1.3	\$250.00	\$325.00
Anwer, Sarah	Senior	10 Mar 2025	Impairment	Updated responses to diligence questions from Deloitte for Pet Supplies Plus.	2.0	\$400.00	\$800.00
Summers, Caroline	Staff	11 Mar 2025	Impairment	Updated executive summary and prepared delivery package for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe)	0.6	\$250.00	\$150.00
Lewis, Jason	Staff	11 Mar 2025	Impairment	Updated supporting workpapers for draft diligence responses to Deloitte for Pet Supplies Plus.	0.4	\$250.00	\$100.00
Lowe, Chade	Senior Manager	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Buddy's to Deloitte valuation specialist questions. (Attendees: C. Lowe, K. Yuan, C. Summers)	0.6	\$600.00	\$360.00
Yuan, Kris	Staff	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Buddy's to Deloitte valuation specialist questions. (Attendees: C. Lowe, K. Yuan, C. Summers)	0.6	\$250.00	\$150.00
Summers, Caroline	Staff	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Buddy's to Deloitte valuation specialist questions. (Attendees: C. Lowe, K. Yuan, C. Summers)	0.6	\$250.00	\$150.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lowe, Chade	Senior Manager	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Pet Supplies Plus and Vitamin Shoppe prepared by EY valuation team to Deloitte valuation specialist questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.6	\$600.00	\$360.00
Anwer, Sarah	Senior	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Pet Supplies Plus and Vitamin Shoppe prepared by EY valuation team to Deloitte valuation specialist questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.6	\$400.00	\$240.00
Lewis, Jason	Staff	11 Mar 2025	Impairment	Internal discussion regarding final review of responses for Pet Supplies Plus and Vitamin Shoppe prepared by EY valuation team to Deloitte valuation specialist questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.6	\$250.00	\$150.00
Lewis, Jason	Staff	11 Mar 2025	Impairment	Updated executive summary for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe) for comments provided by Sarah Anwer.	1.0	\$250.00	\$250.00
Yuan, Kris	Staff	11 Mar 2025	Impairment	Addressed comments to the diligence responses based on the internal review for Buddy's.	0.4	\$250.00	\$100.00
Summers, Caroline	Staff	11 Mar 2025	Impairment	Addressed comments to the diligence responses based on the internal review for Buddy's.	0.3	\$250.00	\$75.00
Yuan, Kris	Staff	11 Mar 2025	Impairment	Reviewed updates on the executive summary for Buddy's.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	12 Mar 2025	Impairment	Updated executive summary for Buddy's for comments provided by Kris Yuan.	0.6	\$250.00	\$150.00
Lewis, Jason	Staff	12 Mar 2025	Impairment	Prepared exhibits for Pet Supplies Plus and the Vitamin Shoppe.	0.5	\$250.00	\$125.00
Lewis, Jason	Staff	18 Mar 2025	Impairment	Prepared index and exhibits to be attached to executive summary for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe)	1.0	\$250.00	\$250.00
Summers, Caroline	Staff	18 Mar 2025	Impairment	Prepared responses to follow-up questions from Deloitte for Buddy's.	2.0	\$250.00	\$500.00
Lewis, Jason	Staff	19 Mar 2025	Impairment	Updated executive summary for Pet Supplies Plus and Vitamin Shoppe.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	19 Mar 2025	Impairment	Prepared responses to follow-up questions from Deloitte for Buddy's.	1.5	\$250.00	\$375.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yuan, Kris	Staff	19 Mar 2025	Impairment	Prepared responses to follow-up questions from Deloitte for Buddy's.	0.5	\$250.00	\$125.00
Lowe, Chade	Senior Manager	19 Mar 2025	Impairment	Reviewed follow-up questions from Deloitte on valuation of all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe).	0.2	\$600.00	\$120.00
Lowe, Chade	Senior Manager	20 Mar 2025	Impairment	Provided edits to team's responses to Deloitte follow-up questions on valuation of all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe).	0.2	\$600.00	\$120.00
Lewis, Jason	Staff	21 Mar 2025	Impairment	Updated royalty rate support for the Vitamin Shoppe and supporting workpapers.	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	21 Mar 2025	Impairment	Prepared zip file with all supporting workpapers, diligence responses, and executive summary.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	21 Mar 2025	Impairment	Prepared responses to follow up questions from Deloitte for Buddy's.	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	21 Mar 2025	Impairment	Updated responses prepared by Caroline Summers to follow-up questions from Deloitte for Buddy's.	0.4	\$250.00	\$100.00
Lowe, Chade	Senior Manager	21 Mar 2025	Impairment	Call with J. Arsenault to discuss responses to Deloitte's follow-up questions for all entities (Buddy's, Pet Supplies Plus, The Vitamin Shoppe).	0.2	\$600.00	\$120.00
Anwer, Sarah	Senior	21 Mar 2025	Impairment	Prepared follow-up responses to Deloitte's questions on Pet Supplies Plus and Vitamin Shoppe.	1.3	\$400.00	\$520.00
Lowe, Chade	Senior Manager	24 Mar 2025	Impairment	Call with A. Belmonte (Pet Supplies Plus) to discuss the fair value update made to that reporting unit.	0.1	\$600.00	\$60.00
Lowe, Chade	Senior Manager	27 Mar 2025	Impairment	Internal discussion to discuss deferred taxes impact to goodwill impairment.(Attendees: K. Winfree, C. Lowe)	0.3	\$600.00	\$180.00
				Total	56.7		\$17,755.00

ACCOUNTING ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$500.00	\$400.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$600.00	\$480.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$700.00	\$560.00
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Meeting with management to discuss status and identified accounting issues relating to Debtor-in-possession. EY Attendees: G. Lenos, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$500.00	\$200.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Meeting with management to discuss status and identified accounting issues relating to Debtor-in-possession. EY Attendees: G. Lenos, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$600.00	\$240.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Meeting with management to discuss status and identified accounting issues relating to Debtor-in-possession. EY Attendees: G. Lenos, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$700.00	\$280.00
Galarza, Damien	Senior	03 Mar 2025	Accounting Assistance	Prepare initial draft of executive summary debtor in possession overview technical accounting memorandum.	3.8	\$400.00	\$1,520.00
Galarza, Damien	Senior	03 Mar 2025	Accounting Assistance	Address review comments on liabilities subject to compromise technical accounting memorandum.	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	03 Mar 2025	Accounting Assistance	Draft email to management for revisions to debt technical accounting memorandum and roadmap.	0.6	\$400.00	\$240.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Galarza, Damien	Senior	03 Mar 2025	Accounting Assistance	Prepare blackline between initial and subsequent draft of the debt technical accounting memorandum.	0.8	\$400.00	\$320.00
Galarza, Damien	Senior	03 Mar 2025	Accounting Assistance	Technical accounting research on classification of interest income on the Debtor-in-Possession financing and treatment of sub-leases.	2.9	\$400.00	\$1,160.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Review of updated debt memorandum to address management's comments	0.8	\$700.00	\$560.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Review summary of open bankruptcy accounting issues by topic	0.6	\$700.00	\$420.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Review assessment of accounting implications and initial questions to management for the rejected sublease	0.4	\$700.00	\$280.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Review response to management's question on accounting treatment for rejected sublease.	1.2	\$700.00	\$840.00
Leno, Georges	Executive Director	03 Mar 2025	Accounting Assistance	Review summary of accounting conclusion for rejected American Freight leases and discontinued operations for tax implications.	0.6	\$700.00	\$420.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Review responses to management's comments on the debt memorandum	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Review draft summary of open bankruptcy accounting issues	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Assess accounting implications and initial questions to management for the rejected sublease	3.1	\$600.00	\$1,860.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Review court docket and respond to management's question on accounting treatment for rejected sublease	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	03 Mar 2025	Accounting Assistance	Summarize accounting conclusion for rejected American Freight leases and discontinued operations for tax implications	0.6	\$600.00	\$360.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Prepare list of open accounting issues for discussion in client meeting	0.6	\$500.00	\$300.00
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Review revisions to liabilities subject to compromise technical accounting memorandum	1.2	\$500.00	\$600.00
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Review revisions to debt technical accounting memorandum	0.2	\$500.00	\$100.00
Ward, James	Manager	03 Mar 2025	Accounting Assistance	Review of accounting guidance related to interest income on debtor-in-possession financing	0.4	\$500.00	\$200.00
Deravin, Susan	Senior Manager	04 Mar 2025	Accounting Assistance	Internal meeting to discuss presentation of interest income and to discuss the executive summary technical accounting memorandum. EY Attendees: S. Deravin, D. Galarza	0.7	\$600.00	\$420.00
Galarza, Damien	Senior	04 Mar 2025	Accounting Assistance	Internal meeting to discuss presentation of interest income and to discuss the executive summary technical accounting memorandum. EY Attendees: S. Deravin, D. Galarza	0.7	\$400.00	\$280.00
Deravin, Susan	Senior Manager	04 Mar 2025	Accounting Assistance	Internal meeting to discuss liabilities subject to compromise technical accounting memorandum review comments. EY Attendees: S. Deravin, D. Galarza	0.3	\$600.00	\$180.00
Galarza, Damien	Senior	04 Mar 2025	Accounting Assistance	Internal meeting to discuss liabilities subject to compromise technical accounting memorandum review comments. EY Attendees: S. Deravin, D. Galarza	0.3	\$400.00	\$120.00
Deravin, Susan	Senior Manager	04 Mar 2025	Accounting Assistance	Meeting with management to discuss lease guarantee open questions. EY Attendees: G. Lenos, S. Deravin Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$600.00	\$240.00
Leno, Georges	Executive Director	04 Mar 2025	Accounting Assistance	Meeting with management to discuss lease guarantee open questions. EY Attendees: G. Lenos, S. Deravin Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$700.00	\$280.00
Galarza, Damien	Senior	04 Mar 2025	Accounting Assistance	Edit reorganization items technical accounting memorandum to include treatment of interest income on Debtor-in-Possession financing.	3.3	\$400.00	\$1,320.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Galarza, Damien	Senior	04 Mar 2025	Accounting Assistance	Draft email to management for final conclusion reached on interest income on Debtor-in-Possession financing.	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	04 Mar 2025	Accounting Assistance	Prepare and review final reconciliation of February fee schedule to be used to prepare fee application.	0.7	\$400.00	\$280.00
Galarza, Damien	Senior	04 Mar 2025	Accounting Assistance	Address final partner-in-charge review comments on liabilities subject to compromise technical accounting memorandum.	3.8	\$400.00	\$1,520.00
Leno, Georges	Executive Director	04 Mar 2025	Accounting Assistance	Review final draft of accounting considerations for presentation of interest income and expense during bankruptcy	0.4	\$700.00	\$280.00
Leno, Georges	Executive Director	04 Mar 2025	Accounting Assistance	Review research for accounting considerations relating to the rejection of the Vitamin Shop sublease and draft response to management.	2.6	\$700.00	\$1,820.00
Deravin, Susan	Senior Manager	04 Mar 2025	Accounting Assistance	Review initial draft of accounting considerations for presentation of interest income and expense during bankruptcy	1.4	\$600.00	\$840.00
Deravin, Susan	Senior Manager	04 Mar 2025	Accounting Assistance	Continue research for accounting considerations relating to the rejection of the Vitamin Shop sublease and draft response to management.	2.6	\$600.00	\$1,560.00
Ward, James	Manager	04 Mar 2025	Accounting Assistance	Continue review of accounting guidance related to interest income on debtor-in-possession financing	0.3	\$500.00	\$150.00
Ward, James	Manager	04 Mar 2025	Accounting Assistance	Continue review of revisions to liabilities subject to compromise technical accounting memorandum	0.7	\$500.00	\$350.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	05 Mar 2025	Accounting Assistance	Internal meeting to review comments for the February Fee schedule used to prepare fee application. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.2	\$600.00	\$720.00
Galarza, Damien	Senior	05 Mar 2025	Accounting Assistance	Internal meeting to review comments for the February Fee schedule used to prepare fee application. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.2	\$400.00	\$480.00
Ward, James	Manager	05 Mar 2025	Accounting Assistance	Internal meeting to review comments for the February Fee schedule used to prepare fee application. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.2	\$500.00	\$600.00
Deravin, Susan	Senior Manager	05 Mar 2025	Accounting Assistance	Internal meeting to outline basis of presentation accounting considerations while in bankruptcy. EY Attendees: D. Galarza, J. Ward, S. Deravin	1.2	\$600.00	\$720.00
Ward, James	Manager	05 Mar 2025	Accounting Assistance	Internal meeting to outline basis of presentation accounting considerations while in bankruptcy. EY Attendees: D. Galarza, J. Ward, S. Deravin	1.2	\$500.00	\$600.00
Galarza, Damien	Senior	05 Mar 2025	Accounting Assistance	Prepare for internal meeting on the basis of presentation accounting while in bankruptcy.	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	05 Mar 2025	Accounting Assistance	Internal meeting to outline basis of presentation accounting considerations while in bankruptcy. EY Attendees: D. Galarza, J. Ward, S. Deravin	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	05 Mar 2025	Accounting Assistance	Draft edits to the lease accounting roadmap and lease analysis schedule to reflect updates to distribution center master leases.	3.6	\$400.00	\$1,440.00
Galarza, Damien	Senior	05 Mar 2025	Accounting Assistance	Address review comments on February time keeping application file.	0.9	\$400.00	\$360.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Galarza, Damien	Senior	05 Mar 2025	Accounting Assistance	Edit initial draft to address review comments in the executive summary technical accounting memorandum.	3.2	\$400.00	\$1,280.00
Lanns, Gerohn	Partner	05 Mar 2025	Accounting Assistance	Review the liabilities subject to compromise technical accounting memorandum.	0.5	\$750.00	\$375.00
Leno, Georges	Executive Director	05 Mar 2025	Accounting Assistance	Final review of the updated liabilities subject to compromise memorandum	1.8	\$700.00	\$1,260.00
Leno, Georges	Executive Director	05 Mar 2025	Accounting Assistance	Final review of reorganization memorandum	0.8	\$700.00	\$560.00
Leno, Georges	Executive Director	05 Mar 2025	Accounting Assistance	Review updated lease guarantee memorandum	0.7	\$700.00	\$490.00
Deravin, Susan	Senior Manager	05 Mar 2025	Accounting Assistance	Review and clear comments on the updated liabilities subject to compromise memorandum	1.8	\$600.00	\$1,080.00
Deravin, Susan	Senior Manager	05 Mar 2025	Accounting Assistance	Review and clear comments on the reorganization memorandum	0.7	\$600.00	\$420.00
Deravin, Susan	Senior Manager	05 Mar 2025	Accounting Assistance	Review of initial February fee application	2.4	\$600.00	\$1,440.00
Deravin, Susan	Senior Manager	05 Mar 2025	Accounting Assistance	Meeting with management to discuss lease open questions. EY Attendees: S. Deravin Franchise Group Attendees: K. Scholes	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager	05 Mar 2025	Accounting Assistance	Review updated lease guarantee memorandum	0.7	\$600.00	\$420.00
Ward, James	Manager	05 Mar 2025	Accounting Assistance	Review updates to lease analysis excel schedule for adjustments to expected allowed claim amounts	0.4	\$500.00	\$200.00
Galarza, Damien	Senior	06 Mar 2025	Accounting Assistance	Prepare blackline between initial and subsequent draft of reorganization items technical accounting memorandum.	0.9	\$400.00	\$360.00
Galarza, Damien	Senior	06 Mar 2025	Accounting Assistance	Draft email to management for further edits to reorganization items technical accounting memorandum.	0.3	\$400.00	\$120.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Galarza, Damien	Senior	06 Mar 2025	Accounting Assistance	Prepare blackline between initial and subsequent draft of guarantee roadmap.	0.7	\$400.00	\$280.00
Galarza, Damien	Senior	06 Mar 2025	Accounting Assistance	Prepare email to management for further edits to guarantee roadmap and lease analysis workbook.	0.2	\$400.00	\$80.00
Galarza, Damien	Senior	06 Mar 2025	Accounting Assistance	Finalize the initial draft of the executive summary technical accounting memorandum.	2.5	\$400.00	\$1,000.00
Galarza, Damien	Senior	06 Mar 2025	Accounting Assistance	Review sixth amendment to plan of reorganization for accounting considerations.	3.2	\$400.00	\$1,280.00
Leno, Georges	Executive Director	06 Mar 2025	Accounting Assistance	Review court order for legal fees for accounting implications	0.8	\$700.00	\$560.00
Leno, Georges	Executive Director	06 Mar 2025	Accounting Assistance	Final review of updated liabilities subject to compromise memorandum	0.7	\$700.00	\$490.00
Deravin, Susan	Senior Manager	06 Mar 2025	Accounting Assistance	Review court orders for disallowed legal fees for accounting implications	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	06 Mar 2025	Accounting Assistance	Final review of updated liabilities subject to compromise memorandum	0.7	\$600.00	\$420.00
Leno, Georges	Executive Director	07 Mar 2025	Accounting Assistance	Internal discussion regarding financial accounting, valuation and tax open items. (Attendees: C. Lowe, K. Winfree, G. Leno, S. Deravin)	0.6	\$700.00	\$420.00
Deravin, Susan	Senior Manager	07 Mar 2025	Accounting Assistance	Internal discussion regarding financial accounting, valuation and tax open items. (Attendees: C. Lowe, K. Winfree, G. Leno, S. Deravin)	0.6	\$600.00	\$360.00
Galarza, Damien	Senior	07 Mar 2025	Accounting Assistance	Update plan of reorganization scoping analysis for sixth amendment to plan of reorganization	3.8	\$400.00	\$1,520.00
Galarza, Damien	Senior	07 Mar 2025	Accounting Assistance	Continue to address review comments on February fee schedule to be used in preparation of the fee application.	1.8	\$400.00	\$720.00
Leno, Georges	Executive Director	07 Mar 2025	Accounting Assistance	Review slide deck prepared for accounting status meeting with management	1.2	\$700.00	\$840.00
Leno, Georges	Executive Director	07 Mar 2025	Accounting Assistance	Review response to management's question on lease asset impairment	0.4	\$700.00	\$280.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	07 Mar 2025	Accounting Assistance	Prepare for accounting status meeting with management	1.5	\$600.00	\$900.00
Deravin, Susan	Senior Manager	07 Mar 2025	Accounting Assistance	Draft response to management's question on lease asset impairment	0.4	\$600.00	\$240.00
Robison, Greg	Manager	07 Mar 2025	Accounting Assistance	Review management confirmation responses, legal confirmations and prepare commensurate updates to the debtor-in-possession analysis.	1.6	\$500.00	\$800.00
Ward, James	Manager	10 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$500.00	\$250.00
Deravin, Susan	Senior Manager	10 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
Leno, Georges	Executive Director	10 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
Galarza, Damien	Senior	10 Mar 2025	Accounting Assistance	Address remaining review comments on February fee schedule to be used in preparation of the fee application.	1.0	\$400.00	\$400.00
Galarza, Damien	Senior	10 Mar 2025	Accounting Assistance	Research accounting treatment for the prepetition first lien loan in the plan of reorganization and disclosure statement.	3.6	\$400.00	\$1,440.00
Ward, James	Manager	10 Mar 2025	Accounting Assistance	Review liability subject to compromise classification of prepetition first lien loan	0.6	\$500.00	\$300.00
Deravin, Susan	Senior Manager	11 Mar 2025	Accounting Assistance	Internal discussion regarding timing of required filings and other timing considerations surrounding emergence. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.0	\$600.00	\$600.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	11 Mar 2025	Accounting Assistance	Internal discussion regarding timing of required filings and other timing considerations surrounding emergence. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.0	\$500.00	\$500.00
Galarza, Damien	Senior	11 Mar 2025	Accounting Assistance	Internal discussion regarding timing of required filings and other timing considerations surrounding emergence. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.0	\$400.00	\$400.00
Galarza, Damien	Senior	11 Mar 2025	Accounting Assistance	Review of draft annual debtor in possession financial statements provided by Management and provide comments throughout.	3.6	\$400.00	\$1,440.00
Galarza, Damien	Senior	11 Mar 2025	Accounting Assistance	Draft disclosure checklist in accordance with Accounting Standards Codification Topic 852.	3.3	\$400.00	\$1,320.00
Leno, Georges	Executive Director	11 Mar 2025	Accounting Assistance	Review of initial fee schedule for February to be used in preparation of fee application.	1.6	\$700.00	\$1,120.00
Deravin, Susan	Senior Manager	11 Mar 2025	Accounting Assistance	Review of updated initial February fee schedule to be used in preparation of the fee application.	2.4	\$600.00	\$1,440.00
Ward, James	Manager	11 Mar 2025	Accounting Assistance	Analysis of management's draft annual debtor in possession financial statements to provide feedback on presentation and disclosure	1.1	\$500.00	\$550.00
Deravin, Susan	Senior Manager	12 Mar 2025	Accounting Assistance	Internal discussion regarding presentation and disclosures requirements on draft of annual debtor in possession financial statements. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.1	\$600.00	\$660.00
Ward, James	Manager	12 Mar 2025	Accounting Assistance	Internal discussion regarding presentation and disclosures requirements on draft of annual debtor in possession financial statements. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.1	\$500.00	\$550.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Galarza, Damien	Senior	12 Mar 2025	Accounting Assistance	Internal discussion regarding presentation and disclosures requirements on draft of annual debtor in possession financial statements. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.1	\$400.00	\$440.00
Ward, James	Manager	12 Mar 2025	Accounting Assistance	Internal meeting to discuss annual debtor in possession financial statement presentation of interest expense and Debtor-in-possession financing. EY Attendees: J. Ward, D. Galarza	0.3	\$500.00	\$150.00
Galarza, Damien	Senior	12 Mar 2025	Accounting Assistance	Internal meeting to discuss annual debtor in possession financial statement presentation of interest expense and Debtor-in-possession financing. EY Attendees: J. Ward, D. Galarza	0.3	\$400.00	\$120.00
Leno, Georges	Executive Director	12 Mar 2025	Accounting Assistance	Internal discussion regarding preliminary comments on draft annual debtor in possession financial statements. EY Attendees: J. Ward, G. Leno, S. Deravin	0.6	\$700.00	\$420.00
Deravin, Susan	Senior Manager	12 Mar 2025	Accounting Assistance	Internal discussion regarding preliminary comments on draft annual debtor in possession financial statements. EY Attendees: J. Ward, G. Leno, S. Deravin	0.6	\$600.00	\$360.00
Ward, James	Manager	12 Mar 2025	Accounting Assistance	Internal discussion regarding preliminary comments on draft annual debtor in possession financial statements. EY Attendees: J. Ward, G. Leno, S. Deravin	0.6	\$500.00	\$300.00
Galarza, Damien	Senior	12 Mar 2025	Accounting Assistance	Research of presentation of entities in bankruptcy that previously presented successor and predecessor columns on the face of their financial statements.	2.9	\$400.00	\$1,160.00
Galarza, Damien	Senior	12 Mar 2025	Accounting Assistance	Research benchmarks for presentation of interest expense and Debtor-in-Possession financing.	1.9	\$400.00	\$760.00
Galarza, Damien	Senior	12 Mar 2025	Accounting Assistance	Draft questions on presentation of entities in bankruptcy that previously presented successor and predecessor columns on the face of their financial statements.	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	12 Mar 2025	Accounting Assistance	Continue review of draft annual debtor in possession financial statements provided by Management and provide comments throughout.	1.7	\$400.00	\$680.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Helwing, Dan	Partner	12 Mar 2025	Accounting Assistance	Draft response to annual debtor in possession financial statement presentation for entities with successor and predecessor columns prior to bankruptcy emergence.	0.4	\$750.00	\$300.00
Rhodes, Brett Thomas	Partner	12 Mar 2025	Accounting Assistance	Research of classification for incentive plans during bankruptcy.	0.6	\$750.00	\$450.00
Leno, Georges	Executive Director	12 Mar 2025	Accounting Assistance	Review of updated initial fee application for February	1.9	\$700.00	\$1,330.00
Leno, Georges	Executive Director	12 Mar 2025	Accounting Assistance	Review of annual financial statement presentation while debtor-in-possession	1.2	\$700.00	\$840.00
Deravin, Susan	Senior Manager	12 Mar 2025	Accounting Assistance	Review of final fee application for February	1.9	\$600.00	\$1,140.00
Deravin, Susan	Senior Manager	12 Mar 2025	Accounting Assistance	Review annual debtor in possession financial statement presentation and provide comments	1.2	\$600.00	\$720.00
Ward, James	Manager	12 Mar 2025	Accounting Assistance	Research guidance related to debtor and possession financing and interest expense presentation in the draft financial statements	0.7	\$500.00	\$350.00
Ward, James	Manager	12 Mar 2025	Accounting Assistance	Research benchmark presentation of entities in bankruptcy that previously presented successor and predecessor columns on the face of their financial statements.	0.3	\$500.00	\$150.00
Deravin, Susan	Senior Manager	13 Mar 2025	Accounting Assistance	Internal meeting to discuss open questions relating to comments for February fee application. EY Attendees: S. Deravin, D. Galarza	0.3	\$600.00	\$180.00
Galarza, Damien	Senior	13 Mar 2025	Accounting Assistance	Internal meeting to discuss open questions relating to comments for February fee application. EY Attendees: S. Deravin, D. Galarza	0.3	\$400.00	\$120.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Galarza, Damien	Senior	13 Mar 2025	Accounting Assistance	Clear final review comments on February fee schedule to be used in preparation of the fee application.	1.8	\$400.00	\$720.00
Galarza, Damien	Senior	13 Mar 2025	Accounting Assistance	Final review of draft financial statements provided by Management and provide final comments throughout.	3.9	\$400.00	\$1,560.00
Galarza, Damien	Senior	13 Mar 2025	Accounting Assistance	Final updates on February fee schedule to be used in preparation of the fee application.	2.0	\$400.00	\$800.00
Leno, Georges	Executive Director	13 Mar 2025	Accounting Assistance	Review of final fee schedule for February to be used in preparation of the fee application.	0.8	\$700.00	\$560.00
Deravin, Susan	Senior Manager	13 Mar 2025	Accounting Assistance	Continued review of final fee schedule for February to be used in preparation of the fee application.	0.8	\$600.00	\$480.00
Ward, James	Manager	13 Mar 2025	Accounting Assistance	Review of comments and feedback on management's first draft financial statements	0.7	\$500.00	\$350.00
Ward, James	Manager	13 Mar 2025	Accounting Assistance	Email to Jonathan Arsenault and Kyle Scholes with comments on the first draft financial statements	0.4	\$500.00	\$200.00
Robison, Greg	Manager	13 Mar 2025	Accounting Assistance	Draft responses and organize documentation based on additional feedback from management pertaining to the debtor in possession analysis.	0.3	\$500.00	\$150.00
Deravin, Susan	Senior Manager	14 Mar 2025	Accounting Assistance	Internal meeting to discuss executive summary technical accounting memorandum structure. EY Attendees: S. Deravin, J. Ward, D. Galarza	0.6	\$600.00	\$360.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	14 Mar 2025	Accounting Assistance	Internal meeting to discuss executive summary technical accounting memorandum structure. EY Attendees: S. Deravin, J. Ward, D. Galarza	0.6	\$500.00	\$300.00
Galarza, Damien	Senior	14 Mar 2025	Accounting Assistance	Internal meeting to discuss executive summary technical accounting memorandum structure. EY Attendees: S. Deravin, J. Ward, D. Galarza	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	14 Mar 2025	Accounting Assistance	Draft scoping analysis for updates to changes in classes of claims from initial plan of reorganization	1.9	\$400.00	\$760.00
Galarza, Damien	Senior	14 Mar 2025	Accounting Assistance	Update accounting analysis in the executive summary technical accounting memorandum.	1.2	\$400.00	\$480.00
Ward, James	Manager	17 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$500.00	\$400.00
Deravin, Susan	Senior Manager	17 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$600.00	\$480.00
Leno, Georges	Executive Director	17 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$700.00	\$560.00
Deravin, Susan	Senior Manager	17 Mar 2025	Accounting Assistance	Internal meeting to discuss the updates to the executive summary technical accounting memorandum and accounting treatment for incentive plans. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.2	\$600.00	\$720.00
Ward, James	Manager	17 Mar 2025	Accounting Assistance	Internal meeting to discuss the updates to the executive summary technical accounting memorandum and accounting treatment for incentive plans. EY Attendees: S. Deravin, J. Ward, D. Galarza	1.2	\$500.00	\$600.00
Galarza, Damien	Senior	17 Mar 2025	Accounting Assistance	Internal meeting to discuss the updates to the executive summary technical accounting memorandum and accounting treatment for	1.2	\$400.00	\$480.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				incentive plans. EY Attendees: S. Deravin, J. Ward, D. Galarza			
Galarza, Damien	Senior	17 Mar 2025	Accounting Assistance	Technical accounting research for classification of incentive plans.	2.1	\$400.00	\$840.00
Galarza, Damien	Senior	17 Mar 2025	Accounting Assistance	Research peer benchmarks for accounting treatment of incentive plans while in bankruptcy.	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	17 Mar 2025	Accounting Assistance	Research of bankruptcy docket and technical accounting research on disallowed counsel fees.	2.9	\$400.00	\$1,160.00
Ward, James	Manager	17 Mar 2025	Accounting Assistance	Review accounting guidance related to the classification of incentive plans as a reorganization item	0.9	\$500.00	\$450.00
Ward, James	Manager	17 Mar 2025	Accounting Assistance	Review subsequent event accounting guidance related to disallowed counsel fees	1.3	\$500.00	\$650.00
Galarza, Damien	Senior	18 Mar 2025	Accounting Assistance	Final updates to scoping analysis for changes in classes of claims from initial plan of reorganization	3.3	\$400.00	\$1,320.00
Galarza, Damien	Senior	18 Mar 2025	Accounting Assistance	Continue research of the classification and treatment of incentive plans to update Reorganization Items memorandum.	2.3	\$400.00	\$920.00
Galarza, Damien	Senior	18 Mar 2025	Accounting Assistance	Continue research of the classification treatment of disallowed counsel fees to update the reorganization items memorandum.	1.9	\$400.00	\$760.00
Ward, James	Manager	18 Mar 2025	Accounting Assistance	Continue to review accounting guidance related to the classification of incentive plans as a reorganization item	1.4	\$500.00	\$700.00
Ward, James	Manager	18 Mar 2025	Accounting Assistance	Continue to review subsequent event accounting guidance related to disallowed counsel fees	0.6	\$500.00	\$300.00
Rhodes, Brett Thomas	Partner	19 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting presentation and classification of incentive plans. EY Attendees: B. Rhodes, G. Leno, S. Deravin, G. Robison, D. Galarza, W. Hargett	0.4	\$750.00	\$300.00
Leno, Georges	Executive Director	19 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting presentation and classification of incentive plans. EY Attendees: B. Rhodes, G. Leno, S. Deravin, G. Robison, D. Galarza, W. Hargett	0.4	\$700.00	\$280.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	19 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting presentation and classification of incentive plans. EY Attendees: B. Rhodes, G. Leno, S. Deravin, G. Robison, D. Galarza, W. Hargett	0.4	\$600.00	\$240.00
Robison, Greg	Manager	19 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting presentation and classification of incentive plans. EY Attendees: B. Rhodes, G. Leno, S. Deravin, G. Robison, D. Galarza, W. Hargett	0.4	\$500.00	\$200.00
Galarza, Damien	Senior	19 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting presentation and classification of incentive plans. EY Attendees: B. Rhodes, G. Leno, S. Deravin, G. Robison, D. Galarza, W. Hargett	0.4	\$400.00	\$160.00
Galarza, Damien	Senior	19 Mar 2025	Accounting Assistance	Review plan of reorganization for the classification and details of the prepetition Class 3 loan.	2.1	\$400.00	\$840.00
Galarza, Damien	Senior	19 Mar 2025	Accounting Assistance	Review Franchise Reporting Group pro forma capital structure for accounting considerations and presentation in financial statements.	0.7	\$400.00	\$280.00
Galarza, Damien	Senior	19 Mar 2025	Accounting Assistance	Technical accounting research on accounting for bifurcating portions of prepetition debt out of liabilities subject to compromise.	1.4	\$400.00	\$560.00
Galarza, Damien	Senior	19 Mar 2025	Accounting Assistance	Research of accounting guidance relating to recognized subsequent events.	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	19 Mar 2025	Accounting Assistance	Review dates of orders and motions relating to the petitions to retain debtors counsel for accounting considerations.	0.9	\$400.00	\$360.00
Leno, Georges	Executive Director	19 Mar 2025	Accounting Assistance	Review analysis of potential accounting implications for disallowed fees and subsequent event considerations	2.4	\$700.00	\$1,680.00
Deravin, Susan	Senior Manager	19 Mar 2025	Accounting Assistance	Summarize accounting implications for disallowed fees and subsequent event considerations	3.4	\$600.00	\$2,040.00
Ward, James	Manager	19 Mar 2025	Accounting Assistance	Review plan of reorganization to analyze the liability subject to compromise classification for the prepetition Class 3 loan	0.4	\$500.00	\$200.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	19 Mar 2025	Accounting Assistance	Research liabilities subject to compromise technical accounting guidance related to debt instruments that may be bifurcated between secured and unsecured.	0.6	\$500.00	\$300.00
Ward, James	Manager	19 Mar 2025	Accounting Assistance	Draft and review summary timeline of orders related to the petition to retain debtors counsel for accounting considerations	0.7	\$500.00	\$350.00
Ward, James	Manager	19 Mar 2025	Accounting Assistance	Research recognized subsequent event accounting guidance for disclosure and accounting presentation	0.3	\$500.00	\$150.00
Caruso, Thierry	Partner	19 Mar 2025	Accounting Assistance	Review summary of accounting implications for disallowed fees and subsequent event considerations	1.2	\$750.00	\$900.00
Hornecker, Peter	Partner	20 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting treatment for disallowed counsel fees. EY Attendees: P. Hornecker, G. Leno, S. Deravin, A. Cortez, J. Ward, D. Galarza	0.4	\$750.00	\$300.00
Leno, Georges	Executive Director	20 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting treatment for disallowed counsel fees. EY Attendees: P. Hornecker, G. Leno, S. Deravin, A. Cortez, J. Ward, D. Galarza	0.4	\$700.00	\$280.00
Deravin, Susan	Senior Manager	20 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting treatment for disallowed counsel fees. EY Attendees: P. Hornecker, G. Leno, S. Deravin, A. Cortez, J. Ward, D. Galarza	0.4	\$600.00	\$240.00
Cortez, Alfredo	Manager	20 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting treatment for disallowed counsel fees. EY Attendees: P. Hornecker, G. Leno, S. Deravin, A. Cortez, J. Ward, D. Galarza	0.4	\$500.00	\$200.00
Galarza, Damien	Senior	20 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting treatment for disallowed counsel fees. EY Attendees: P. Hornecker, G. Leno, S. Deravin, A. Cortez, J. Ward, D. Galarza	0.4	\$400.00	\$160.00
Ward, James	Manager	20 Mar 2025	Accounting Assistance	Internal meeting to discuss the accounting treatment for disallowed counsel fees. EY Attendees: P. Hornecker, G. Leno, S. Deravin, A. Cortez, J. Ward, D. Galarza	0.4	\$500.00	\$200.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	20 Mar 2025	Accounting Assistance	Internal meeting to discuss classification of prepetition Class 3 loan claims and final discussion on the treatment of incentive plans. EY Attendees: S. Deravin, J. Ward, D. Galarza	0.9	\$600.00	\$540.00
Ward, James	Manager	20 Mar 2025	Accounting Assistance	Internal meeting to discuss classification of prepetition Class 3 loan claims and final discussion on the treatment of incentive plans. EY Attendees: S. Deravin, J. Ward, D. Galarza	0.9	\$500.00	\$450.00
Galarza, Damien	Senior	20 Mar 2025	Accounting Assistance	Internal meeting to discuss classification of prepetition Class 3 loan claims and final discussion on the treatment of incentive plans. EY Attendees: S. Deravin, J. Ward, D. Galarza	0.9	\$400.00	\$360.00
Ward, James	Manager	20 Mar 2025	Accounting Assistance	Internal meeting to discuss qualification and classification for items identified as reorganization items. EY Attendees: J. Ward, D. Galarza	0.4	\$500.00	\$200.00
Galarza, Damien	Senior	20 Mar 2025	Accounting Assistance	Internal meeting to discuss qualification and classification for items identified as reorganization items. EY Attendees: J. Ward, D. Galarza	0.4	\$400.00	\$160.00
Galarza, Damien	Senior	20 Mar 2025	Accounting Assistance	Research technical accounting guidance on incentive plans during bankruptcy reorganization.	1.3	\$400.00	\$520.00
Galarza, Damien	Senior	20 Mar 2025	Accounting Assistance	Research technical accounting guidance to address auditor comments regarding reorganization versus restructuring items.	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	20 Mar 2025	Accounting Assistance	Prepare draft email to Management summarizing accounting treatment for disallowed counsel fees.	1.4	\$400.00	\$560.00
Galarza, Damien	Senior	20 Mar 2025	Accounting Assistance	Update draft email to Management summarizing accounting treatment for disallowed counsel fees.	1.1	\$400.00	\$440.00
Leno, Georges	Executive Director	20 Mar 2025	Accounting Assistance	Review final draft response outlining accounting considerations for disallowed fees	1.4	\$700.00	\$980.00
Deravin, Susan	Senior Manager	20 Mar 2025	Accounting Assistance	Initial review of draft response outlining accounting considerations for disallowed fees	0.6	\$600.00	\$360.00
Ward, James	Manager	20 Mar 2025	Accounting Assistance	Review accounting guidance criteria to classify incentive plans within reorganization items	0.4	\$500.00	\$200.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	20 Mar 2025	Accounting Assistance	Review comments from Deloitte on reorganization and restructuring item classification	0.7	\$500.00	\$350.00
Hornecker, Peter	Partner	20 Mar 2025	Accounting Assistance	Review research on accounting treatment for disallowed counsel fees during bankruptcy.	0.6	\$750.00	\$450.00
Cortez, Alfredo	Manager	20 Mar 2025	Accounting Assistance	Research accounting treatment for disallowed counsel fees during bankruptcy.	0.3	\$500.00	\$150.00
Galarza, Damien	Senior	21 Mar 2025	Accounting Assistance	Update reorganization items technical accounting memorandum for disallowed counsel fees and incentive plan conclusions.	3.3	\$400.00	\$1,320.00
Galarza, Damien	Senior	21 Mar 2025	Accounting Assistance	Clear review comments on updates to reorganization items technical accounting memorandum for disallowed counsel fees and incentive plan conclusions.	0.8	\$400.00	\$320.00
Leno, Georges	Executive Director	21 Mar 2025	Accounting Assistance	Provide comments on updates to change in impairment accounting memorandum for updated valuation	1.2	\$700.00	\$840.00
Leno, Georges	Executive Director	21 Mar 2025	Accounting Assistance	Review of the final slide deck of the status and summary of accounting issues in preparation of meeting with management and auditors	0.9	\$700.00	\$630.00
Deravin, Susan	Senior Manager	21 Mar 2025	Accounting Assistance	Provide comments on updates to change in impairment accounting memorandum for updated valuation	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager	21 Mar 2025	Accounting Assistance	Review and clear comments on the status and summary of accounting issues in preparation of meeting with management and auditors	0.9	\$600.00	\$540.00
Ward, James	Manager	21 Mar 2025	Accounting Assistance	Review reorganization items technical accounting memorandum for revisions related to incentive plans and disallowed counsel fees	1.3	\$500.00	\$650.00
Ward, James	Manager	22 Mar 2025	Accounting Assistance	Review revisions to reorganization items technical accounting memorandum	0.6	\$500.00	\$300.00
Ward, James	Manager	24 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$500.00	\$250.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	24 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
Leno, Georges	Executive Director	24 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	24 Mar 2025	Accounting Assistance	Internal meeting to discuss review comments in the annual debtor in possession financial statement footnotes. EY Attendees: S. Deravin, D. Galarza	1.0	\$600.00	\$600.00
Galarza, Damien	Senior	24 Mar 2025	Accounting Assistance	Internal meeting to discuss review comments in the annual debtor in possession financial statement footnotes. EY Attendees: S. Deravin, D. Galarza	1.0	\$400.00	\$400.00
Galarza, Damien	Senior	24 Mar 2025	Accounting Assistance	Clear final review comments on the reorganization items technical accounting memorandum.	1.3	\$400.00	\$520.00
Galarza, Damien	Senior	24 Mar 2025	Accounting Assistance	Draft significant accounting policies footnote in the annual debtor in possession financial statements	1.1	\$400.00	\$440.00
Galarza, Damien	Senior	24 Mar 2025	Accounting Assistance	Review and draft edits to the chapter 11 bankruptcy annual debtor in possession financial statement footnote.	1.3	\$400.00	\$520.00
Galarza, Damien	Senior	24 Mar 2025	Accounting Assistance	Review and draft edits to the long-term obligations annual debtor in possession financial statement footnote.	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	24 Mar 2025	Accounting Assistance	Research benchmarks for financial statement footnote disclosures for significant accounting policies, chapter 11 bankruptcy, and long-term obligations.	1.3	\$400.00	\$520.00
Leno, Georges	Executive Director	24 Mar 2025	Accounting Assistance	Review draft response to management's question on critical vendor liability classification	0.6	\$700.00	\$420.00
Leno, Georges	Executive Director	24 Mar 2025	Accounting Assistance	Review draft response to management's follow up questions on critical vendor liability classification	1.4	\$700.00	\$980.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	24 Mar 2025	Accounting Assistance	Status meeting with management and auditors for status of deliverables and key accounting issues. EY Attendees: G. Leno, S. Deravin Franchise Group Attendees: K. Scholes, J. Arsenault Deloitte Attendees: Z. Weston, M. Sciano	0.5	\$600.00	\$300.00
Leno, Georges	Executive Director	24 Mar 2025	Accounting Assistance	Status meeting with management and auditors for status of deliverables and key accounting issues. EY Attendees: G. Leno, S. Deravin Franchise Group Attendees: K. Scholes, J. Arsenault Deloitte Attendees: Z. Weston, M. Sciano	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	24 Mar 2025	Accounting Assistance	Research and draft response to management's question on critical vendor liability classification	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	24 Mar 2025	Accounting Assistance	Additional research and draft response to management's follow up questions on critical vendor liability classification	1.4	\$600.00	\$840.00
Ward, James	Manager	24 Mar 2025	Accounting Assistance	Review revisions to the draft significant accounting policies financial statement footnote	0.3	\$500.00	\$150.00
Ward, James	Manager	24 Mar 2025	Accounting Assistance	Review revisions to the draft chapter 11 and long term obligations financial statement footnote	0.2	\$500.00	\$100.00
Galarza, Damien	Senior	25 Mar 2025	Accounting Assistance	Review Debtor-in-Possession financing interim and final orders in Franchise Group, Inc. bankruptcy docket.	0.9	\$400.00	\$360.00
Galarza, Damien	Senior	25 Mar 2025	Accounting Assistance	Draft the subsequent events financial statement footnote.	2.7	\$400.00	\$1,080.00
Galarza, Damien	Senior	25 Mar 2025	Accounting Assistance	Research benchmarks for financial statement footnote disclosures for subsequent events.	1.1	\$400.00	\$440.00
Galarza, Damien	Senior	25 Mar 2025	Accounting Assistance	Address review comments on the organization and significant accounting policies footnote.	0.4	\$400.00	\$160.00
Galarza, Damien	Senior	25 Mar 2025	Accounting Assistance	Address review comments on the chapter 11 bankruptcy financial statement footnote.	0.5	\$400.00	\$200.00
Galarza, Damien	Senior	25 Mar 2025	Accounting Assistance	Address review comments on the long-term obligations financial statement footnote.	0.8	\$400.00	\$320.00
Leno, Georges	Executive Director	25 Mar 2025	Accounting Assistance	Review disclosures and comments on bankruptcy related footnotes	3.2	\$700.00	\$2,240.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	25 Mar 2025	Accounting Assistance	Review disclosures and provide comments for bankruptcy related footnotes	3.2	\$600.00	\$1,920.00
Ward, James	Manager	25 Mar 2025	Accounting Assistance	Review and revise the subsequent events financial statement footnote.	0.9	\$500.00	\$450.00
Van Hargett, William	Senior	25 Mar 2025	Accounting Assistance	Review footnote disclosure in the draft 10-K report for the debtor-in-possession financing	0.4	\$400.00	\$160.00
Ward, James	Manager	26 Mar 2025	Accounting Assistance	Internal meeting to address review comments left in the financial statement footnotes. EY Attendees: J. Ward, D. Galarza	0.6	\$500.00	\$300.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Internal meeting to address review comments left in the financial statement footnotes. EY Attendees: J. Ward, D. Galarza	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Prepare email to management including edits to financial statement footnotes.	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Address partner-in-charge review comments on the significant accounting policies footnote.	0.5	\$400.00	\$200.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Address partner-in-charge review comments on the chapter 11 bankruptcy financial statement footnote.	0.8	\$400.00	\$320.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Address partner-in-charge review comments on the long-term obligations financial statement footnote.	0.9	\$400.00	\$360.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Address partner-in-charge review comments on the subsequent events financial statement footnote.	0.7	\$400.00	\$280.00
Galarza, Damien	Senior	26 Mar 2025	Accounting Assistance	Address review comments on the subsequent events financial statement footnote.	1.9	\$400.00	\$760.00
Leno, Georges	Executive Director	26 Mar 2025	Accounting Assistance	Review updated reorganization items memorandum for incremental accounting issues	0.9	\$700.00	\$630.00
Leno, Georges	Executive Director	26 Mar 2025	Accounting Assistance	Review response to comments on draft financial statement note disclosures	0.8	\$700.00	\$560.00
Deravin, Susan	Senior Manager	26 Mar 2025	Accounting Assistance	Review and provide comments on updated reorganization items memorandum for incremental accounting issues	1.0	\$600.00	\$600.00
Deravin, Susan	Senior Manager	26 Mar 2025	Accounting Assistance	Respond to comments on draft financial statement note disclosures	0.8	\$600.00	\$480.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Leno, Georges	Executive Director	27 Mar 2025	Accounting Assistance	Meeting with management to discuss initial financial statement disclosure comments. EY Attendees: G. Lenos, S. Deravin Franchise Group Attendees: K. Scholes, J. Arsenault	0.6	\$700.00	\$420.00
Deravin, Susan	Senior Manager	27 Mar 2025	Accounting Assistance	Meeting with management to discuss initial financial statement disclosure comments. EY Attendees: G. Lenos, S. Deravin Franchise Group Attendees: K. Scholes, J. Arsenault	0.6	\$600.00	\$360.00
Galarza, Damien	Senior	27 Mar 2025	Accounting Assistance	Prepare and review March fee schedule to be used in preparation of fee application.	2.3	\$400.00	\$920.00
Galarza, Damien	Senior	27 Mar 2025	Accounting Assistance	Address review comments on March fee schedule to be used in preparation of application file.	0.4	\$400.00	\$160.00
Leno, Georges	Executive Director	27 Mar 2025	Accounting Assistance	Review response for accounting treatment of the debtor in possession financing fees	0.8	\$700.00	\$560.00
Leno, Georges	Executive Director	27 Mar 2025	Accounting Assistance	Review cash flow presentation while debtor in possession and preparer for meeting with management to discuss auditor comments.	2.1	\$700.00	\$1,470.00
Deravin, Susan	Senior Manager	27 Mar 2025	Accounting Assistance	Research technical accounting guidance and draft response for accounting treatment of the debtor in possession financing fees	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	27 Mar 2025	Accounting Assistance	Research cash flow presentation while debtor in possession and prepare for meeting with management to discuss auditor comments.	2.1	\$600.00	\$1,260.00
Leno, Georges	Executive Director	28 Mar 2025	Accounting Assistance	Meeting with management to discuss statement of cash flows auditor comments EY Attendees: G. Lenos, S. Deravin Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	28 Mar 2025	Accounting Assistance	Meeting with management to discuss statement of cash flows auditor comments EY Attendees: G. Lenos, S. Deravin Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
Leno, Georges	Executive Director	28 Mar 2025	Accounting Assistance	Review summary of technical accounting guidance for cash flow presentation while debtor in possession for financing fees and draft response to management	0.9	\$700.00	\$630.00
Deravin, Susan	Senior Manager	28 Mar 2025	Accounting Assistance	Research technical accounting guidance for cash flow presentation while debtor in possession for financing fees and draft response to management	0.8	\$600.00	\$480.00
Ward, James	Manager	28 Mar 2025	Accounting Assistance	Email to Jonathan Arsenault and Kyle Scholes with revised draft of the reorganization items technical accounting memorandum	0.4	\$500.00	\$200.00
Ward, James	Manager	28 Mar 2025	Accounting Assistance	Research regarding the presentation of non-cash reorganization items in the draft statement of cash flows	0.8	\$500.00	\$400.00
Robison, Greg	Manager	28 Mar 2025	Accounting Assistance	Research statement of cashflows disclosure requirements for debtor in possession presentation	0.6	\$500.00	\$300.00
Ward, James	Manager	31 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward, G. Robison Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$500.00	\$200.00
Deravin, Susan	Senior Manager	31 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward, G. Robison Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$600.00	\$240.00
Leno, Georges	Executive Director	31 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward, G. Robison Franchise Group Attendees: K. Scholes, J. Arsenault	0.4	\$700.00	\$280.00
Robison, Greg	Manager	31 Mar 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward, G.	0.4	\$500.00	\$200.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Robison Franchise Group Attendees: K. Scholes, J. Arsenault			
Galarza, Damien	Senior	31 Mar 2025	Accounting Assistance	Address review comments on the executive summary technical accounting memorandum.	3.5	\$400.00	\$1,400.00
Galarza, Damien	Senior	31 Mar 2025	Accounting Assistance	Prepare summary of interim and final orders with accounting implications in the bankruptcy docket.	3.7	\$400.00	\$1,480.00
Galarza, Damien	Senior	31 Mar 2025	Accounting Assistance	Review bankruptcy docket for interim and final orders that may have accounting implications.	0.9	\$400.00	\$360.00
Ward, James	Manager	31 Mar 2025	Accounting Assistance	Review the executive summary technical accounting memorandum	1.3	\$500.00	\$650.00
Ward, James	Manager	31 Mar 2025	Accounting Assistance	Review summary of 2024 interim and final orders with potential accounting implications	0.7	\$500.00	\$350.00
Van Hargett, William	Senior	31 Mar 2025	Accounting Assistance	Review and research question on presentation of interest for a liability recorded at Freedom Holdco.	0.9	\$400.00	\$360.00
				Total	282.8		\$142,875.00

2024 TAX PROVISION ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	03 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss outstanding information requests, taxable income calculations for all operating companies, and status of consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	4.0	\$750.00	\$3,000.00
O'Connor, Lily	Senior	03 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss outstanding information requests, taxable income calculations for all operating companies, and status of consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	4.0	\$410.00	\$1,640.00
Doherty, Julia	Senior	03 Mar 2025	2024 Tax Provision Assistance	Add fixed asset reports to Sylvan provision workpaper.	1.0	\$410.00	\$410.00
Doherty, Julia	Senior	03 Mar 2025	2024 Tax Provision Assistance	Add fixed asset reports to American Freight provision workpaper.	2.0	\$410.00	\$820.00
Huynh Tho vo, Le	Staff	03 Mar 2025	2024 Tax Provision Assistance	Update consolidated provision workbook to link to all separate provision workbooks and ensure functioning properly.	1.0	\$275.00	\$275.00
Huynh Tho vo, Le	Staff	03 Mar 2025	2024 Tax Provision Assistance	Finalized American Freight open item list.	0.8	\$275.00	\$220.00
Winfree, Kelly	Senior Manager	04 Mar 2025	2024 Tax Provision Assistance	Reconcile all provision to tax return adjustments and the related impact on the deferred tax provision.	2.5	\$750.00	\$1,875.00
Winfree, Kelly	Senior Manager	04 Mar 2025	2024 Tax Provision Assistance	Reconcile all measurement period adjustments and the related impact on the deferred tax provision.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	04 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision status and open items needed. (Attendees: K. Winfree, D. Wagler)	0.5	\$750.00	\$375.00
Wagler, Derrick	Partner	04 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision status and open items needed. (Attendees: K. Winfree, D. Wagler)	0.5	\$900.00	\$450.00
Doherty, Julia	Senior	04 Mar 2025	2024 Tax Provision Assistance	Add updated trial balance to Vitamin Shoppe tax provision workpaper.	4.0	\$410.00	\$1,640.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Huynh Tho vo, Le	Staff	04 Mar 2025	2024 Tax Provision Assistance	Update tax provision workbooks with most recent Onestream reports.	2.1	\$275.00	\$577.50
Huynh Tho vo, Le	Staff	04 Mar 2025	2024 Tax Provision Assistance	Update tax depreciation for American Freight and Sylvan from most recent Vector report.	1.1	\$275.00	\$302.50
Winfree, Kelly	Senior Manager	05 Mar 2025	2024 Tax Provision Assistance	Call with K. Barrett and T. Vecchioni at Pet Supplies Plus regarding asset acquisitions. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	05 Mar 2025	2024 Tax Provision Assistance	Call with K. Barrett and T. Vecchioni at Pet Supplies Plus regarding asset acquisitions. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	05 Mar 2025	2024 Tax Provision Assistance	Summarize all liabilities subject to compromise for American Freight.	1.0	\$410.00	\$410.00
Huynh Tho vo, Le	Staff	05 Mar 2025	2024 Tax Provision Assistance	Updated allocation and apportionment workpaper for American Freight payroll.	1.8	\$275.00	\$495.00
Winfree, Kelly	Senior Manager	06 Mar 2025	2024 Tax Provision Assistance	Update simultaneous equation template and analyze tax implications to goodwill impairment.	3.0	\$750.00	\$2,250.00
Urbina, Mathew	Executive Director	06 Mar 2025	2024 Tax Provision Assistance	Review debt files and begin preparation of 2024 new debt schedules.	0.4	\$875.00	\$350.00
Winfree, Kelly	Senior Manager	07 Mar 2025	2024 Tax Provision Assistance	Call with K. Scholes at Franchise Group regarding restructuring costs. (Attendees: K. Winfree)	0.5	\$750.00	\$375.00
Urbina, Mathew	Executive Director	07 Mar 2025	2024 Tax Provision Assistance	Continue preparation of 2024 new debt schedules.	0.9	\$875.00	\$787.50
Urbina, Mathew	Executive Director	07 Mar 2025	2024 Tax Provision Assistance	Internal discussion around tax treatment of 2024 debt events for tax provision. (Attendees: K. Winfree, M. Urbina)	1.0	\$875.00	\$875.00
Winfree, Kelly	Senior Manager	07 Mar 2025	2024 Tax Provision Assistance	Internal discussion around tax treatment of 2024 debt events for tax provision. (Attendees: K. Winfree, M. Urbina)	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	07 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding financial accounting, valuation and tax open items. (Attendees: C. Lowe, K. Winfree, G. Leno, S. Deravin)	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	07 Mar 2025	2024 Tax Provision Assistance	Review Vitamin Shoppe tax provision workbook.	1.5	\$750.00	\$1,125.00
Doherty, Julia	Senior	07 Mar 2025	2024 Tax Provision Assistance	Review American Freight rent expense report and add to the allocation and apportionment file.	1.0	\$410.00	\$410.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Doherty, Julia	Senior	07 Mar 2025	2024 Tax Provision Assistance	Add new trial balance to Buddy's provision workpaper.	1.0	\$410.00	\$410.00
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus tax provision workpapers for latest trial balance.	0.9	\$275.00	\$247.50
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update Vitamin Shoppe tax provision workpapers for latest trial balance.	1.0	\$275.00	\$275.00
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update Franchise Group New Holdco tax provision workpapers for latest trial balance.	1.0	\$275.00	\$275.00
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update American Freight tax provision workpapers for latest trial balance.	1.1	\$275.00	\$302.50
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Provision Assistance	Update Sylvan tax provision workpapers for latest trial balance.	0.6	\$275.00	\$165.00
Urbina, Mathew	Executive Director	08 Mar 2025	2024 Tax Provision Assistance	Summarize 2024 accruals for debt.	2.2	\$875.00	\$1,925.00
Winfree, Kelly	Senior Manager	10 Mar 2025	2024 Tax Provision Assistance	Prepare Freedom VCM, Inc. tax provision workbook including debt calculations.	2.4	\$750.00	\$1,800.00
Winfree, Kelly	Senior Manager	10 Mar 2025	2024 Tax Provision Assistance	Review Franchise Group New Holdco tax provision workbook.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	10 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding cost amortization tracking and reconciliation of deferred tax items related to debt. (Attendees: M. Urbina, K. Winfree)	1.1	\$750.00	\$825.00
Urbina, Mathew	Executive Director	10 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding cost amortization tracking and reconciliation of deferred tax items related to debt. (Attendees: M. Urbina, K. Winfree)	1.1	\$875.00	\$962.50
Doherty, Julia	Senior	10 Mar 2025	2024 Tax Provision Assistance	Update Franchise Group New Holdco tax provision.	0.5	\$410.00	\$205.00
Huynh Tho vo, Le	Staff	10 Mar 2025	2024 Tax Provision Assistance	Update Franchise Group New Holdco tax provision workbook for Franchise Group trial balance.	0.7	\$275.00	\$192.50
Winfree, Kelly	Senior Manager	11 Mar 2025	2024 Tax Provision Assistance	Continue to review Vitamin Shoppe tax provision workbook.	2.2	\$750.00	\$1,650.00
Winfree, Kelly	Senior Manager	11 Mar 2025	2024 Tax Provision Assistance	Review Sylvan tax provision workbook.	1.9	\$750.00	\$1,425.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	11 Mar 2025	2024 Tax Provision Assistance	Review Buddy's tax provision workbook.	1.1	\$750.00	\$825.00
Winfree, Kelly	Senior Manager	11 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding cost amortization on debt items. (Attendees: K. Winfree, M. Urbina)	0.8	\$750.00	\$600.00
Urbina, Mathew	Executive Director	11 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding cost amortization on debt items. (Attendees: K. Winfree, M. Urbina)	0.8	\$875.00	\$700.00
Urbina, Mathew	Executive Director	11 Mar 2025	2024 Tax Provision Assistance	Prepare summary of 2024 debt calculations.	1.3	\$875.00	\$1,137.50
O'Connor, Lily	Senior	11 Mar 2025	2024 Tax Provision Assistance	Review of apportionment file for Vitamin Shoppe.	1.0	\$410.00	\$410.00
O'Connor, Lily	Senior	11 Mar 2025	2024 Tax Provision Assistance	Review of apportionment file for Sylvan.	0.8	\$410.00	\$328.00
Winfree, Kelly	Senior Manager	12 Mar 2025	2024 Tax Provision Assistance	Review American Freight full year tax provision workbook including split between pre and post contribution.	3.4	\$750.00	\$2,550.00
Winfree, Kelly	Senior Manager	12 Mar 2025	2024 Tax Provision Assistance	Review Pet Supplies Plus tax provision workbook.	1.6	\$750.00	\$1,200.00
Huynh Tho vo, Le	Staff	12 Mar 2025	2024 Tax Provision Assistance	Update supporting tabs in consolidated provision workpaper.	1.3	\$275.00	\$357.50
Winfree, Kelly	Senior Manager	13 Mar 2025	2024 Tax Provision Assistance	Review and reconcile restructuring expense accounts including items booked into impairment for American Freight.	3.5	\$750.00	\$2,625.00
Winfree, Kelly	Senior Manager	13 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss tax provision calculations for Franchise Group New Holdco and American Freight. (Attendees: K. Winfree, L. O'Connor)	2.5	\$750.00	\$1,875.00
O'Connor, Lily	Senior	13 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss tax provision calculations for Franchise Group New Holdco and American Freight. (Attendees: K. Winfree, L. O'Connor)	2.5	\$410.00	\$1,025.00
O'Connor, Lily	Senior	13 Mar 2025	2024 Tax Provision Assistance	Review open apportionment items.	0.8	\$410.00	\$328.00
Winfree, Kelly	Senior Manager	14 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding calculation of tax gain on sale of Sylvan business. (Attendees: K. Winfree, N. Misek)	0.5	\$750.00	\$375.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Misek, Nick	Senior Manager	14 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding calculation of tax gain on sale of Sylvan business. (Attendees: K. Winfree, N. Misek)	0.5	\$750.00	\$375.00
Urbina, Mathew	Executive Director	14 Mar 2025	2024 Tax Provision Assistance	Prepare contingent payment debt instrument reconciliation for book tax difference.	1.9	\$875.00	\$1,662.50
O'Connor, Lily	Senior	14 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding taxable income calculation for pre and post contribution periods for American Freight. (Attendees: K. Winfree, L. O'Connor)	0.4	\$410.00	\$164.00
Winfree, Kelly	Senior Manager	14 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding taxable income calculation for pre and post contribution periods for American Freight. (Attendees: K. Winfree, L. O'Connor)	0.4	\$750.00	\$300.00
Urbina, Mathew	Executive Director	15 Mar 2025	2024 Tax Provision Assistance	Prepare analysis of contingent payment debt instrument cumulative temporary difference.	1.2	\$875.00	\$1,050.00
Winfree, Kelly	Senior Manager	17 Mar 2025	2024 Tax Provision Assistance	Review consolidated deferred tax rollforward.	1.2	\$750.00	\$900.00
Winfree, Kelly	Senior Manager	17 Mar 2025	2024 Tax Provision Assistance	Review detailed deferred inventory tab in consolidated tax provision workbook.	0.8	\$750.00	\$600.00
Huynh Tho vo, Le	Staff	17 Mar 2025	2024 Tax Provision Assistance	Incorporate Pet Supplies Plus allocation and apportionment into consolidated workpaper.	2.1	\$275.00	\$577.50
Wagler, Derrick	Partner	18 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding status of tax provision and outstanding items needed to complete. (Attendees: D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00
Winfree, Kelly	Senior Manager	18 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding status of tax provision and outstanding items needed to complete. (Attendees: D. Wagler, K. Winfree)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	18 Mar 2025	2024 Tax Provision Assistance	Prepared deferred tax rate calculation.	0.8	\$410.00	\$328.00
Doherty, Julia	Senior	18 Mar 2025	2024 Tax Provision Assistance	Review Pet Supplies Plus allocation and apportionment workpaper.	0.6	\$410.00	\$246.00
Doherty, Julia	Senior	18 Mar 2025	2024 Tax Provision Assistance	Review Buddy's allocation and apportionment workpaper.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	18 Mar 2025	2024 Tax Provision Assistance	Review Sylvan allocation and apportionment workpaper.	0.4	\$410.00	\$164.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Huynh Tho vo, Le	Staff	18 Mar 2025	2024 Tax Provision Assistance	Update Buddy's allocation and apportionment working file.	1.2	\$275.00	\$330.00
Huynh Tho vo, Le	Staff	18 Mar 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus allocation and apportionment working file.	0.8	\$275.00	\$220.00
Huynh Tho vo, Le	Staff	18 Mar 2025	2024 Tax Provision Assistance	Update Sylvan allocation and apportionment working file.	0.7	\$275.00	\$192.50
Huynh Tho vo, Le	Staff	18 Mar 2025	2024 Tax Provision Assistance	Update American Freight allocation and apportionment working file.	1.5	\$275.00	\$412.50
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Pet Supplies Plus tax provision workbook.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Buddy's tax provision workbook.	0.8	\$750.00	\$600.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Vitamin Shoppe tax provision workbook.	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Franchise Group New Holdco tax provision workbook.	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of Sylvan tax provision workbook.	0.9	\$750.00	\$675.00
Winfree, Kelly	Senior Manager	19 Mar 2025	2024 Tax Provision Assistance	Final review of American Freight tax provision workbook.	1.0	\$750.00	\$750.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for Vitamin Shoppe.	1.5	\$410.00	\$615.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for Buddy's.	1.5	\$410.00	\$615.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for Pet Supplies Plus.	2.0	\$410.00	\$820.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for Sylvan.	1.0	\$410.00	\$410.00
O'Connor, Lily	Senior	19 Mar 2025	2024 Tax Provision Assistance	Final review of apportionment workpaper for American Freight (before and after contribution to Educate).	2.5	\$410.00	\$1,025.00
Huynh Tho vo, Le	Staff	19 Mar 2025	2024 Tax Provision Assistance	Update trial balance in silo provision workbooks.	2.1	\$275.00	\$577.50
Huynh Tho vo, Le	Staff	19 Mar 2025	2024 Tax Provision Assistance	Incorporate allocation and apportionment data for Pet Supplies Plus, Buddy's, American Freight, and Sylvan into consolidated workbook.	2.0	\$275.00	\$550.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Huynh Tho vo, Le	Staff	19 Mar 2025	2024 Tax Provision Assistance	Continue preparation of allocation and apportionment enabler workbooks.	2.3	\$275.00	\$632.50
Winfree, Kelly	Senior Manager	20 Mar 2025	2024 Tax Provision Assistance	Review consolidated tax provision workbook and reconcile deferred rollforward.	4.5	\$750.00	\$3,375.00
Winfree, Kelly	Senior Manager	20 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss updates to the consolidated deferred tax rollforward. (Attendees: K. Winfree, L. O'Connor)	1.5	\$750.00	\$1,125.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Prepare bonus depreciation workbooks for Franchise Group for 2019 through 2024 tax years.	3.0	\$410.00	\$1,230.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Internal meeting to discuss updates to the consolidated deferred tax rollforward. (Attendees: K. Winfree, L. O'Connor)	1.5	\$410.00	\$615.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Update consolidated workbook for American Freight short periods.	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Update net operating loss state workbook for current apportionment rates.	2.1	\$410.00	\$861.00
O'Connor, Lily	Senior	20 Mar 2025	2024 Tax Provision Assistance	Review 2024 and 2025 statutory tax rates from the enabler to calculate 2024 current and deferred blended tax rates for the provision.	0.7	\$410.00	\$287.00
Huynh Tho vo, Le	Staff	20 Mar 2025	2024 Tax Provision Assistance	Updated consolidated tax provision file for intangibles and fixed assets.	3.4	\$275.00	\$935.00
Misek, Nick	Senior Manager	21 Mar 2025	2024 Tax Provision Assistance	Review of Sylvan gain calculation and provide comments.	0.7	\$750.00	\$525.00
Huynh Tho vo, Le	Staff	21 Mar 2025	2024 Tax Provision Assistance	Prepared high level franchise tax summary file.	1.4	\$275.00	\$385.00
Huynh Tho vo, Le	Staff	21 Mar 2025	2024 Tax Provision Assistance	Prepared Oregon commercial activity tax calculation.	1.0	\$275.00	\$275.00
Huynh Tho vo, Le	Staff	21 Mar 2025	2024 Tax Provision Assistance	Prepared Texas franchise tax workpaper.	1.0	\$275.00	\$275.00
O'Connor, Lily	Senior	24 Mar 2025	2024 Tax Provision Assistance	Update net operating loss workbook and update links for final deferred values.	4.5	\$410.00	\$1,845.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	24 Mar 2025	2024 Tax Provision Assistance	Internal meeting to review American Freight taxable income calculations. (Attendees: K. Winfree, L. O'Connor)	1.5	\$410.00	\$615.00
O'Connor, Lily	Senior	24 Mar 2025	2024 Tax Provision Assistance	Internal meeting to review deferred rollforward and detailed deferred inventory tabs in the consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	2.0	\$410.00	\$820.00
Winfree, Kelly	Senior Manager	24 Mar 2025	2024 Tax Provision Assistance	Detailed review of allocation and apportionment enabler and supporting workbook.	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	24 Mar 2025	2024 Tax Provision Assistance	Internal meeting to review American Freight taxable income calculations. (Attendees: K. Winfree, L. O'Connor)	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	24 Mar 2025	2024 Tax Provision Assistance	Internal meeting to review deferred rollforward and detailed deferred inventory tabs in the consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	2.0	\$750.00	\$1,500.00
Huynh Tho vo, Le	Staff	24 Mar 2025	2024 Tax Provision Assistance	Prepared city allocation and apportionment workpaper.	4.6	\$275.00	\$1,265.00
Huynh Tho vo, Le	Staff	24 Mar 2025	2024 Tax Provision Assistance	Updated Pet Supplies Plus tax provision workbook.	1.0	\$275.00	\$275.00
Winfree, Kelly	Senior Manager	25 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding calculation of tax gain on sale of Sylvan business. (Attendees: K. Winfree, N. Misek)	0.5	\$750.00	\$375.00
Misek, Nick	Senior Manager	25 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding calculation of tax gain on sale of Sylvan business. (Attendees: K. Winfree, N. Misek)	0.5	\$750.00	\$375.00
Huynh Tho vo, Le	Staff	25 Mar 2025	2024 Tax Provision Assistance	Prepare reconciliations and supporting documents for material deferred tax items to be sent to auditors.	3.4	\$275.00	\$935.00
Huynh Tho vo, Le	Staff	25 Mar 2025	2024 Tax Provision Assistance	Prepared city allocation and apportionment workpaper.	3.2	\$275.00	\$880.00
Urbina, Mathew	Executive Director	25 Mar 2025	2024 Tax Provision Assistance	Review contingent payment debt instrument book tax differences and validate amounts.	1.1	\$875.00	\$962.50
Winfree, Kelly	Senior Manager	25 Mar 2025	2024 Tax Provision Assistance	Reconcile all operating company deferred inventory tabs to the consolidated rollforward by category and identify solutions for outages.	6.0	\$750.00	\$4,500.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	25 Mar 2025	2024 Tax Provision Assistance	Review formulas in net operating loss state workbook.	2.2	\$410.00	\$902.00
O'Connor, Lily	Senior	25 Mar 2025	2024 Tax Provision Assistance	Reconcile Buddy's rent to own inventory calculation.	2.8	\$410.00	\$1,148.00
O'Connor, Lily	Senior	25 Mar 2025	2024 Tax Provision Assistance	Update Buddy's silo tax provision workbook and consolidated tax provision workbook for inventory.	1.6	\$410.00	\$656.00
O'Connor, Lily	Senior	25 Mar 2025	2024 Tax Provision Assistance	Reconcile American Freight fixed asset disposals.	1.4	\$410.00	\$574.00
Huynh Tho vo, Le	Staff	26 Mar 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus and Sylvan tax provision workbooks.	1.7	\$275.00	\$467.50
Huynh Tho vo, Le	Staff	26 Mar 2025	2024 Tax Provision Assistance	Prepare fixed asset and intangible reconciliations to be sent to auditors.	3.0	\$275.00	\$825.00
Winfree, Kelly	Senior Manager	26 Mar 2025	2024 Tax Provision Assistance	Research tax treatment of Badcock lease guarantee.	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	26 Mar 2025	2024 Tax Provision Assistance	Review American Freight tax treatment of inventory book to tax differences.	1.4	\$750.00	\$1,050.00
Winfree, Kelly	Senior Manager	26 Mar 2025	2024 Tax Provision Assistance	Prepare component one and component two goodwill and intangible summary by operating company from August 2023 to December 2024 for the consolidated deferred reconciliation.	5.0	\$750.00	\$3,750.00
O'Connor, Lily	Senior	26 Mar 2025	2024 Tax Provision Assistance	Update and review tax receivable workbook and ensure all tax payments and overpayments are reconciled to the general ledger detail.	3.3	\$410.00	\$1,353.00
O'Connor, Lily	Senior	26 Mar 2025	2024 Tax Provision Assistance	Review refunds requested detail and ensured amounts are reconciled to filed tax returns and general ledger detail.	1.4	\$410.00	\$574.00
O'Connor, Lily	Senior	26 Mar 2025	2024 Tax Provision Assistance	Update high level tax summary workbook for franchise taxes and net worth amounts due.	3.8	\$410.00	\$1,558.00
Doherty, Julia	Senior	26 Mar 2025	2024 Tax Provision Assistance	Review Sylvan fixed assets.	0.5	\$410.00	\$205.00
Urbina, Mathew	Executive Director	27 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding debtor in possession exit fee. (Attendees: K. Winfree, M. Urbina)	0.4	\$875.00	\$350.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	27 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding debtor in possession exit fee. (Attendees: K. Winfree, M. Urbina)	0.4	\$750.00	\$300.00
Winfree, Kelly	Senior Manager	27 Mar 2025	2024 Tax Provision Assistance	Internal discussion to discuss deferred taxes impact to goodwill impairment.(Attendees: K. Winfree, C. Lowe)	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	27 Mar 2025	2024 Tax Provision Assistance	Detailed review of state current and deferred expense calculations including net operating loss and interest limitations.	5.0	\$750.00	\$3,750.00
Winfree, Kelly	Senior Manager	27 Mar 2025	2024 Tax Provision Assistance	Internal meeting to review state net operating loss workbook and open items on operating company tax provision workbooks. (Attendees: K. Winfree, L. O'Connor)	2.3	\$750.00	\$1,725.00
O'Connor, Lily	Senior	27 Mar 2025	2024 Tax Provision Assistance	Separate American Freight bonus depreciation calculations by year to determine deferred tax asset remaining at December 2024.	5.0	\$410.00	\$2,050.00
O'Connor, Lily	Senior	27 Mar 2025	2024 Tax Provision Assistance	Update Section 163(j) interest limitation calculation for Franchise Group, Inc.	1.2	\$410.00	\$492.00
O'Connor, Lily	Senior	27 Mar 2025	2024 Tax Provision Assistance	Internal meeting to review state net operating loss workbook and open items on operating company tax provision workbooks. (Attendees: K. Winfree, L. O'Connor)	2.3	\$410.00	\$943.00
Huynh Tho vo, Le	Staff	28 Mar 2025	2024 Tax Provision Assistance	Prepared August 2023 state provision to return.	1.4	\$275.00	\$385.00
Huynh Tho vo, Le	Staff	28 Mar 2025	2024 Tax Provision Assistance	Prepared December 2023 state provision to return.	2.0	\$275.00	\$550.00
Winfree, Kelly	Senior Manager	28 Mar 2025	2024 Tax Provision Assistance	Update deferred reversal scheduling with latest deferred inventory and net operating losses.	2.8	\$750.00	\$2,100.00
Winfree, Kelly	Senior Manager	28 Mar 2025	2024 Tax Provision Assistance	Review calculations of net operating loss limitations and interest limitations in deferred reversal scheduling.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	28 Mar 2025	2024 Tax Provision Assistance	Reconcile pre-tax book income to latest version of trial balance by operating company.	1.2	\$750.00	\$900.00
Wagler, Derrick	Partner	31 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision status. (Attendees: K. Winfree, D. Wagler)	0.5	\$900.00	\$450.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	31 Mar 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision status. (Attendees: K. Winfree, D. Wagler)	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	31 Mar 2025	2024 Tax Provision Assistance	Review tax receivable proof.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	31 Mar 2025	2024 Tax Provision Assistance	Review effective tax rate calculation and tax accounts to identify tax entry outage.	3.2	\$750.00	\$2,400.00
Winfree, Kelly	Senior Manager	31 Mar 2025	2024 Tax Provision Assistance	Prepare draft tax entry template in consolidated workbook.	1.6	\$750.00	\$1,200.00
Huynh Tho vo, Le	Staff	31 Mar 2025	2024 Tax Provision Assistance	Prepared Pet Supplies Plus tax depreciation reconciliation.	1.6	\$275.00	\$440.00
Huynh Tho vo, Le	Staff	31 Mar 2025	2024 Tax Provision Assistance	Prepared Franchise Group charitable contributions reconciliation.	0.8	\$275.00	\$220.00
				Total	239.4		\$130,150.50

ROUTINE ON-CALL ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wagler, Derrick	Partner	06 Mar 2025	Routine On-Call	Internal discussion regarding August 2023 tax refund as Form 1139, Application for Tentative Refund to determine next steps with the Internal Revenue Service. (Attendees: D. Wagler, K. Winfree)	0.4	\$900.00	\$360.00
Winfree, Kelly	Senior Manager	06 Mar 2025	Routine On-Call	Internal discussion regarding August 2023 tax refund as Form 1139, Application for Tentative Refund to determine next steps with the Internal Revenue Service. (Attendees: D. Wagler, K. Winfree)	0.4	\$750.00	\$300.00
Winfree, Kelly	Senior Manager	17 Mar 2025	Routine On-Call	Prepare February fee application.	6.0	\$750.00	\$4,500.00
Winfree, Kelly	Senior Manager	18 Mar 2025	Routine On-Call	Continue to prepare February fee application.	3.0	\$750.00	\$2,250.00
Hallford, Stephanie	Manager	28 Mar 2025	Routine On-Call	Respond to question regarding proof of filing for Form 1139, Application for Tentative Refund.	0.5	\$625.00	\$312.50
				Total	10.3		\$7,722.50

VECTOR TAX DEPRECIATION

Name	Rank	Transaction Date	Project Category	Description	Hours
Winfree, Kelly	Senior Manager	07 Mar 2025	Vector Tax Depreciation	Review Vector depreciation reports.	1.0
Ko, Lucy	Senior	11 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset additions detail for Pet Supplies Plus.	3.0
Larsen, Aaron	Manager	13 Mar 2025	Vector Tax Depreciation	Review status of outstanding depreciation reports.	0.8
Ko, Lucy	Senior	13 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset data and qualified improvement property for Pet Supplies Plus.	2.0
O'Connor, Lily	Senior	13 Mar 2025	Vector Tax Depreciation	Pet Supplies Plus fixed asset analysis and reconciliation for correct additions to place in service.	1.7
Larsen, Aaron	Manager	14 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset data and qualified improvement property for Pet Supplies Plus.	0.3
Ko, Lucy	Senior	14 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset data and disposal mapping for Pet Supplies Plus.	4.5
Larsen, Aaron	Manager	15 Mar 2025	Vector Tax Depreciation	Review 2024 fixed asset data and disposal mapping for Pet Supplies Plus.	0.4
O'Connor, Lily	Senior	17 Mar 2025	Vector Tax Depreciation	Reconciled addition and disposal outage related to assets placed in service and disposed during 2024 for Pet Supplies Plus.	0.7
Larsen, Aaron	Manager	17 Mar 2025	Vector Tax Depreciation	Review addition and disposal outage and provide instructions to team on processing.	0.8
Ko, Lucy	Senior	17 Mar 2025	Vector Tax Depreciation	Process Vector reports for Pet Supplies Plus.	2.0
Kearl, Logan Luster	Staff	17 Mar 2025	Vector Tax Depreciation	Prepare detailed depreciation reports for Pet Supplies Plus.	4.3
Larsen, Aaron	Manager	18 Mar 2025	Vector Tax Depreciation	Review rollforward of Pet Supplies Plus fixed assets and intangibles.	1.0
Ko, Lucy	Senior	18 Mar 2025	Vector Tax Depreciation	Review detailed depreciation reports for Pet Supplies Plus.	5.5

Name	Rank	Transaction Date	Project Category	Description	Hours
Kearl, Logan Luster	Staff	18 Mar 2025	Vector Tax Depreciation	Update detailed depreciation reports for Pet Supplies Plus.	0.5
Larsen, Aaron	Manager	20 Mar 2025	Vector Tax Depreciation	Review American Freight depreciation split.	1.5
Ko, Lucy	Senior	20 Mar 2025	Vector Tax Depreciation	Prepare American Freight depreciation split.	4.5
Ko, Lucy	Senior	21 Mar 2025	Vector Tax Depreciation	Prepare 2023 second short period reports for Pet Supplies Plus.	0.5
Ko, Lucy	Senior	26 Mar 2025	Vector Tax Depreciation	Process additional December disposals for American Freight.	2.0
Ko, Lucy	Senior	26 Mar 2025	Vector Tax Depreciation	Prepare updated depreciation detail reports for American Freight.	2.0
Larsen, Aaron	Manager	27 Mar 2025	Vector Tax Depreciation	Review depreciation calculations.	0.5
Larsen, Aaron	Manager	28 Mar 2025	Vector Tax Depreciation	Continued to review depreciation calculations.	0.3
Ko, Lucy	Senior	28 Mar 2025	Vector Tax Depreciation	Prepare consolidated 2024 depreciation detail reports.	0.5
Ko, Lucy	Senior	31 Mar 2025	Vector Tax Depreciation	Review 2024 all entity depreciation reports.	0.5
Kearl, Logan Luster	Staff	31 Mar 2025	Vector Tax Depreciation	Prepare 2024 all entity depreciation reports.	2.6
				Total	43.4

Total Fixed Fees Sought for Vector Tax Depreciation Services During the Fee Period: \$0.00

2024 TAX COMPLIANCE (FIXED FEE)

Name	Rank	Date	Project Category	Description	Hours
Huynh Tho vo, Le	Staff	06 Mar 2025	2024 Tax Compliance	Prepared New York and New York City mandatory first installment calculation.	2.4
Huynh Tho vo, Le	Staff	06 Mar 2025	2024 Tax Compliance	Prepared New York Form IT-204LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form) for American Freight, American Outlet Stores and Pet Supplies Plus Service Newco.	1.0
Huynh Tho vo, Le	Staff	07 Mar 2025	2024 Tax Compliance	Prepared New York Forms IT-204LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form) for Pet Supplies Plus Midco, Pet Supplies Plus Stores, Vitamin Shoppe Industries, Sylvan In-Home and Sylvan Learning.	1.6
Huynh Tho vo, Le	Staff	11 Mar 2025	2024 Tax Compliance	Clear diagnostics for New York mandatory first installment filings (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	2.4
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for American Freight Outlet Stores New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Vitamin Shoppe Industries New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Pet Supplies Plus Stores Form New York IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Pet Supplies Plus Service Newco New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5

Name	Rank	Date	Project Category	Description	Hours
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Pet Supplies Plus Midco New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
Doherty, Julia	Senior	11 Mar 2025	2024 Tax Compliance	Enter signatures dates, print and review electronic transmission for Pet Supplies Plus Franchising New York Form IT-2024-LL (Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form).	0.5
O'Connor, Lily	Senior	12 Mar 2025	2024 Tax Compliance	Review New York limited liability company filings including electronic submission.	2.8
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance	Updated due dates and extension requirements to tracker for Franchise Group separate and consolidated states.	2.3
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance	Prepared California limited liability company filing forms for Vitamin Shoppe companies.	0.7
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance	Prepared California limited liability company filing forms for Pet Supplies Plus companies.	1.0
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance	Prepared California limited liability company filing forms for American Freight companies.	1.0
Doherty, Julia	Senior	19 Mar 2025	2024 Tax Compliance	Prepare 2024 Freedom VCM Interco Holdings, Inc. federal extension.	0.5
Huynh Tho vo, Le	Staff	19 Mar 2025	2024 Tax Compliance	Prepared Rollover Charts and Tax Binders in OneSource Income Tax.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Florida corporate income tax extension form for Franchise Group, Inc.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Maryland corporate income tax extension form for Franchise Group, Inc.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Connecticut corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 District of Columbia corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.8

Name	Rank	Date	Project Category	Description	Hours
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Michigan corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 New Jersey corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.8
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 New York corporate income tax extension form for Franchise Group, Inc and Affiliates.	1.0
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Rhode Island corporate income tax extension form for Franchise Group, Inc and Affiliates.	0.5
Doherty, Julia	Senior	20 Mar 2025	2024 Tax Compliance	Prepared 2024 Texas franchise tax extension form for Franchise Group, Inc and Affiliates.	1.2
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Boone County, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Bowling Green, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.6
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Florence, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Kenton County, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Lexington-Fayette Board of Education, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.4
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Lexington-Fayette - Urban, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Louisville, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.4
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Warren County, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 City of Owensboro, Kentucky corporate income tax extension form for Franchise Group, Inc.	0.4
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Grand Rapids, Michigan corporate income tax extension form for Franchise Group, Inc.	0.5
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Walker, Michigan corporate income tax extension form for Franchise Group, Inc.	0.5

Name	Rank	Date	Project Category	Description	Hours
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 Kansas City, Missouri corporate income tax extension form for Franchise Group, Inc.	0.6
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 St. Louis, Missouri corporate income tax extension form for Franchise Group, Inc.	0.6
Doherty, Julia	Senior	21 Mar 2025	2024 Tax Compliance	Prepared 2024 New York City corporate income tax extension form for Franchise Group, Inc. and Subsidiaries.	0.5
Doherty, Julia	Senior	24 Mar 2025	2024 Tax Compliance	Prepared 2024 Franchise Group City of Paducah, Kentucky corporate income tax extension.	1.0
Doherty, Julia	Senior	24 Mar 2025	2024 Tax Compliance	Prepared 2024 Educate, Inc. Florida corporate income tax extension.	0.5
Doherty, Julia	Senior	24 Mar 2025	2024 Tax Compliance	Prepared 2024 Educate, Inc. Maryland corporate income tax extension.	0.5
Doherty, Julia	Senior	25 Mar 2025	2024 Tax Compliance	Updated filing tracker for signatures needed for extensions.	0.8
Doherty, Julia	Senior	27 Mar 2025	2024 Tax Compliance	Prepared Franchise Group Alabama Form BPT-V (Business Privilege Tax Payment Voucher).	0.5
O'Connor, Lily	Senior	28 Mar 2025	2024 Tax Compliance	Sign off on extension tracker for state forms needed and amounts due.	2.3
				Total	39.6

Total Fixed Fees Sought for 2024 Tax Compliance Services During the Fee Period: \$50,000.00

PREPARATION OF FEE APPLICATIONS

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Fees
Ingram, Connie J.	Manager	03 Mar 2025	Preparation of Fee Applications	Forward Second Monthly (covering 1/1/25 thru 1/31/25) to Debtor's counsel for review before filing.	0.3	\$470.00	\$141.00
Ingram, Connie J.	Manager	19 Mar 2025	Preparation of Fee Applications	Review Third Monthly (covering 2/1/25 thru 2/28/25) fee schedule and send comments to team.	3.7	\$470.00	\$1,739.00
Ingram, Connie J.	Manager	20 Mar 2025	Preparation of Fee Applications	Review Debtor's counsel response to Second Monthly (covering 1/1/25 thru 1/31/25) .	2.4	\$470.00	\$1,128.00
Total					6.4		\$3,008.00